

FISCAL YEAR

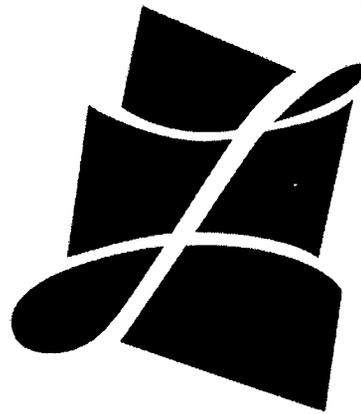
2020- 2021

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED OCTOBER 31, 2021**



The consolidated government of the City of Lafayette and the Parish of Lafayette, Louisiana

ANNUAL COMPREHENSIVE FINANCIAL REPORT



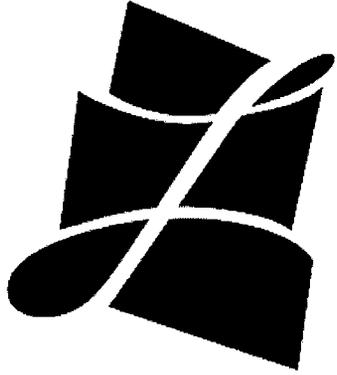
Lafayette

Innovation with an accent.

Lafayette City-Parish Consolidated Government
Lafayette, Louisiana

For the Fiscal Year Ended
October 31, 2021

Prepared by: Office of Finance & Management
Lorrie R. Toups, CPA, Chief Financial Officer



Lafayette

CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Comprehensive Annual Financial Report
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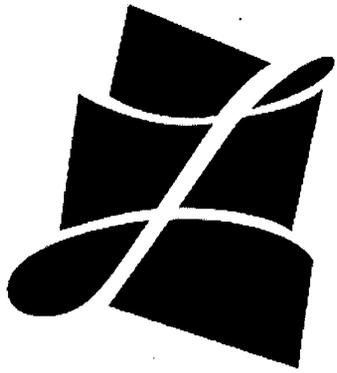
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Lafayette
CONSOLIDATED GOVERNMENT

Introductory Section



Chief Financial Officer

April 21, 2022

Mayor-President Joshua S. Guillory
Members of the City and Parish Councils
Citizens of Lafayette Parish, Louisiana

Dear Mayor-President, Members of the City and Parish Councils, and Citizens of Lafayette Parish:

Pursuant to Louisiana State Statutes and the Home Rule Charter, I am pleased to submit the Annual Comprehensive Financial Report for Lafayette City-Parish Consolidated Government for the fiscal year ended October 31, 2021. The Home Rule Charter requires that the City and Parish Councils jointly provide an annual independent post fiscal year audit and such additional audits, as it deems necessary, of the accounts and other evidence of financial transactions of the Consolidated Government including those of all Consolidated Government departments, offices, or agencies. The City and Parish Councils jointly shall designate an independent auditor to make such audits.

The Accounting Division of the Office of Finance and Management prepared this report in accordance with generally accepted accounting principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City-Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that all disclosures necessary to enable readers to gain an understanding of City-Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

Lafayette City-Parish Consolidated Government's financial statements have been audited by Kolder, Slaven & Company, LLC, a firm of licensed, independent, certified public accountants designated jointly by the City and Parish Councils. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Lafayette City-Parish Consolidated Government's financial statements for the fiscal year ended October 31, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the Financial Section of this report.

Lafayette City-Parish Consolidated Government (LCG) is required to undergo an annual single audit in conformance with the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit including the Schedule of Expenditures of Federal Awards, findings and recommendations, and the independent auditor's reports on the internal control structure and compliance with applicable laws and regulations is presented within the Single Audit Section immediately following the Statistical Section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the Government

The City of Lafayette, Louisiana is the parish seat of the Parish of Lafayette. The 2021 estimated population of the City is 137,309 and the Parish is 245,191. The region was settled in 1763 by exiled Acadians from Nova Scotia (commonly called Cajuns). The Parish was created on January 17, 1823 and covers a total of 277 square miles. The City of Lafayette was originally founded as Vermilionville in 1821 and later renamed Lafayette in 1884. The City was incorporated in 1914. The Parish is located in the heart of Acadiana, an eight parish area in the center of southern Louisiana between New Orleans and Houston. French, Creole, and Acadian culture, handwork and traditions are very much in evidence in and around the region and both French and English languages are still spoken. An estimated 11.1% of the Parish population speaks both French and English.



Prior to January 2020, the governing authority of LCG was the Lafayette City-Parish Council, consisting of nine members elected from nine single member districts. By a general vote of Lafayette citizens, effective January 6, 2020, this Council was replaced by two separate councils consisting of five members each. The Lafayette City Council serves as the governing authority for the City of Lafayette. The Lafayette Parish Council serves as the governing authority for the Parish of Lafayette. The City Council and Parish Council, jointly, serve as the governing authority for Lafayette City-Parish Consolidated Government. The LCG chief executive is the Mayor-President. LCG's governance structure is by home rule charter which, in its current form, was voted on by the citizenry in 1992. Although the governments were consolidated in 1996, the Home Rule Charter states that "The City of Lafayette shall continue to exist as a legal entity... and shall exercise all powers granted by general state law and the state constitution for municipalities of the same population class." The Charter also states that all fees, charges, and taxes levied by Lafayette Parish and the City of Lafayette shall continue to be levied by the City-Parish Government for purposes and services as prior to consolidation until changed by the appropriate Council(s) having legislative power over the subject matter of the fees, charges, and/or taxes, or by a vote of the people when a vote is required for tax purposes; therefore, after consolidating administration and operations of the two governments, LCG continues to maintain separate accounts for the City of Lafayette and Parish funds.

Lafayette City-Parish Consolidated Government provides a wide range of services including public safety, highways and streets, sanitation, airports, transportation, recreational activities, general administration functions, and other general governmental services. It also provides fiber optic networking services through LUSFiber. Lafayette Utilities System (LUS), a department of LCG, provides electric, water, and wastewater services that are amongst the lowest priced in the state.

Mission Statement

The mission of Lafayette City-Parish Consolidated Government is to enhance the quality of life of our community by providing high-quality; cost-effective services that meet the needs and expectations of the public.

Accomplishments

- The Office of Finance and Management earned LCG's seventh Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2021 budget document.

- The Office of Finance and Management worked on several bond refunding last year. The Parish General Obligation Bond refunding resulted in a savings of \$6 million. The Utilities and Fiber Communication System refundings resulted in a savings of over \$20 million.
- Lafayette Animal Shelter & Care Center earned the distinction as a no-kill shelter and opened a state-of-the-art, new shelter making the shelter one of the leading municipal shelters in the state.
- Community Development & Planning dispersed \$621,110 grant funds to nonprofit organizations that help others by serving the homeless, utility and rental assistance for families experiencing financial hardship, after-school services, domestic violence shelters, and arts and culture agencies.
- The IS&T Department launched a new, more modern website for LCG designed to meet the needs and expectations of citizens.

Budgetary Control

The fiscal year for Lafayette City-Parish Consolidated Government is November 1 through October 31. The Home Rule Charter requires that at least ninety days prior to the beginning of each fiscal year, an operating budget and a capital improvement budget be submitted to the City Council and the Parish Council. The Clerk of the Council then publishes a joint public hearing notice at least ten days prior to the date the budget is presented to the public for a formal public hearing. The notice is required to include a general summary of the proposed budget, the times and places where copies of the budget are available for public inspection, and the location, date, and time of the joint public hearing.

The annual budget serves as a policy document, a financial plan, an operations guide, and a communications device for Lafayette City-Parish Consolidated Government. It is the foundation for LCG's allocation of resources toward service delivery plans for the coming fiscal year. The budget is reported using the current financial resources measurement focus and is consistent with generally accepted accounting principles as applied to governmental units. Appropriations define the cash limits that cannot be exceeded. No reference is given to when revenues are earned or expenses are incurred. For budgetary purposes, these items are only recognized when received or paid. Non-cash items such as depreciation and amortization are not budgeted.

Conversely, the government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the government gives (or receives) value without directly receiving (or giving) equal value in exchange include property taxes, grants, and entitlements. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Local Economy

The business base of the Parish includes energy services, manufacturing, health care, transportation and distribution, education, information technology, finance, tourism, and other service-related industries. The population in Lafayette's trade market is over 600,000 people with over a million tourists visiting the area each year. More than twenty percent of the retail dollars spent in the Parish come from visitors outside the Parish's borders.

Sales taxes make up one of the largest parts of local revenues and are usually restricted (dedicated) to specific uses by the voters. Currently, residents are charged a total of eight point forty-five percent (8.45%) sales tax, with the exception of TIF districts. Lafayette City-Parish Consolidated Government has a two percent (2%) general sales and use tax for the City of Lafayette and a one percent (1%) general sales and use tax for the Parish of Lafayette. In 2021, total retail sales reached \$7.69 billion, the highest year on record.

Proceeds of the 1961 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements such as street improvements, building construction, drainage, and any other work of permanent public improvement. Proceeds of the 1985 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements for streets and drainage. Both the 1961 and 1985 general sales and use taxes are dedicated to supplementing the revenues of the City's General Fund after providing the debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Lafayette Parish is authorized by the voters of the Parish to levy and collect one percent (1%) general sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The net proceeds of the sales tax are deposited in the Parish General Fund for general expenditures.

Between fiscal year 2020 and 2021, total sales tax revenues increased by \$16,130,376. The increase in retail sales is attributable to many factors including but not limited to, increased economic activity, low unemployment rates, job growth, inflation and normalization of spending habits after the significant reductions in business, travel and other economic activity due to the COVID-19 economic shutdown.

The five-year trend for sales tax at the fund level has been as follows:

Fiscal Year	City-1961	City-1985	Parish	TIF MM103	Total
2017	\$43,441,278	\$36,575,353	\$4,573,349	\$1,247,517	\$85,837,497
2018	\$43,181,294	\$36,221,327	\$4,576,267	\$1,269,596	\$85,248,484
2019	\$44,592,889	\$37,221,378	\$4,885,224	\$1,138,358	\$87,837,849
2020	\$43,803,676	\$35,891,764	\$5,304,706	\$1,040,443	\$86,040,589
2021	\$51,262,785	\$43,185,120	\$6,373,263	\$1,349,797	\$102,170,965

For further information regarding sales taxes, please refer to the Statistical Section that immediately follows the Financial Section of this report.

In October of 2021, the unemployment rate for Lafayette Parish was 3.4%, above the national average of 4.3% and below the state's rate of 4.3%. The per capita income is \$52,507 with an average single-family home price of \$272,818.

The Lafayette Parish School System includes 45 schools, 25 elementary schools, 12 middle schools, and 8 high schools. Included in the system are magnet academies, foreign language immersion curriculums, and gifted and talented programs. Lafayette is also home to the University of Louisiana at Lafayette (UL Lafayette) which is part of the University of Louisiana System. The University is the second largest university in Louisiana with over 19,000 students. UL Lafayette offers bachelors, masters, and doctoral degrees in curriculums ranging from the humanities to hard sciences. It is one of the top-ranked universities in the south.

Major Initiatives

Mayor-President Josh Guillory's administration places a focus on returning to the core functions of government, such as providing infrastructure and safety to its citizens while maintaining a healthy balanced budget. A "do more with less" attitude prevents overspending and encourages creative problem-solving in government. Major initiatives of Mayor-President Josh Guillory's administration include: fixing drainage issues, providing a safe and enjoyable environment for citizens, repairing, maintaining and developing infrastructure, growing the economy through diversification and improving overall quality of life for the people that Lafayette Consolidated Government serves.

- **Drainage** – In 2021, after numerous days of heavy rainfall and flash flooding, Mayor-President Guillory called for an emergency joint council meeting immediately to appropriate more than \$20 million towards shovel-ready drainage projects. More than \$35 million in funding was allocated for drainage in 2021, the most in the history of Lafayette Parish. A multi-faceted approach to drainage has been instituted that includes community outreach, maintenance and development. Public outreach assists in determining key areas of interest within the Parish. Maintenance includes: roadside excavation, coulee outfall excavation, repairs and installation of subsurface drainage and catch basins, subsurface pipe rehabilitation, culvert flushing and the removal of blockages. The continued development of storm water retention/detention facilities along major channels and laterals throughout the Parish will also assist in mitigating the drainage issues within the Parish.
- **Public Safety** – It is essential for a government to ensure the safety of its citizens. Having well-supplied and well-funded police and fire departments are essential for the protection of life and property. More than \$1 million was directed towards police training in 2021. Patrols were also increased with more supervisors going into the field. The fire department took steps to ensure future sustainability by breaking ground on a new fire station to replace the aging Fire Station #3. The new station will allow firefighters to have quicker response time to emergencies. A bill was passed during the 2021 legislative session approving a land swap between the City of Lafayette and the University of Louisiana that cleared the way for another new station to be built to replace Fire Station #5 in the next few years.
- **Infrastructure** – The maintenance, revitalization and development of critical infrastructure are crucial to the success of the City and Parish. Infrastructure boosts commerce, supports businesses, connects cities and creates opportunities for struggling businesses and communities. The decision made at the beginning of Mayor-President Guillory’s administration to separate Public Works into three departments continued to show rewards in 2021. The Traffic, Roads, and Bridges (TRAB) Department took over transit operations, further streamlining the departments. TRAB launched ParkMobile service, offering contactless payment at more than 1,200 on and off-street parking spaces. Public Works updated the road overlay masterplan to increase the number of street overlay and maintenance projects.
- **Economic Growth & Diversification** – In addition to being an energy hub, in the past 25 years Lafayette has diversified by positioning itself as a medical, transportation, finance, technology, entertainment, education and retail hub. The business base of the Parish includes energy services, manufacturing, health care, transportation and distribution, education, technology, finance, tourism and other service-related industries. It is the continued diversification with the energy industry that has contributed to the economic vitality of Lafayette Parish. In 2021 Lafayette Parish welcomed several economic successes with the construction and opening of SafeSource, a medical PPE manufacturer, and an Amazon fulfillment Center which is the largest in the state. The introduction of more public-private partnerships within government will assist in building relationships with local business owners as well as increasing commerce. The groundwork has been laid for several more developments to break ground in Lafayette in 2022, along with the return of the Louisiana Gulf Coast Oil Exposition (LAGCOE) which announced a return to the Hub City next year.

Relevant Financial Policies

Fund/Department Structure

The fund structure for LCG is especially complex. City and Parish funds are accounted for separately due to the source of revenue and authority granted by the voters of both the City and the Parish. There are two general funds; one for the City and one for the Parish that are reported as one combined general fund to comply with generally accepted accounting principles. Combined, there are over fifty general governmental funds (special revenue, debt service, and capital projects), four internal service funds, and five business type funds.

Investment Management

The Cash Management Rules and Guidelines of LCG address the following areas:

- Scope, Prudence, and Objectives
- Delegation of Authority
- Authorized Financial Dealers and Institutions and Diversification in Authorized and Suitable Investments
- Collateralization
- Safekeeping and Custody

It is the policy of LCG to invest public funds in a manner which conforms to existing Louisiana State Statutes governing the investment of public funds and LCG's Home Rule Charter while receiving a maximum rate of return. LCG's Investment Policy has the following objectives: safety, liquidity, yield, and public trust. Authorized security purchases include:

- U.S. Treasury Bills, Notes, and Bonds with maturities not to exceed two years.
- Federal agency and instrumentality coupon debentures and discount notes with maturities not to exceed two years – limited to Federal Home Loan Bank, Federal National Mortgage Association, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation.
- Repurchase agreements with a maturity not to exceed six months on the above securities collateralized at a minimum of 102 percent of the purchase price of the repurchase agreement.
- The purchase of any securities listed in the first two bullets in excess of two years must be pre-approved in writing by the Chief Financial Officer.

Fund Balance Policy

Governmental funds report the difference between their assets and liabilities as fund balance. Under generally accepted accounting principles, fund balance is divided into two major components; Nonspendable and Spendable. Nonspendable is that portion of fund balance that is not available for appropriation because the assets it represents are not in a spendable form, such as inventory. Spendable Fund Balance is further broken down into four categories; restricted, committed, assigned, and unassigned. It is the unassigned portion of fund balance that can be appropriated without external or internal restrictions. It is the intent of LCG administration to maintain at a minimum its unassigned fund balance for the City General Fund at 20% of the total fund's operating expenses. Under this policy, LCG administration, in its budgeting process, submits a proposed budget to the City Council and the Parish Council that adheres strictly to the fund balance requirements. This policy has not yet been ratified by the City Council and the Parish Council and during the budget adoption process the Councils may, at their discretion, amend the budget in such a way that this policy is violated. In such cases, policy violations will be discussed in the administration's transmittal letter in the final budget document. Additionally, the City Council and the Parish Council may be asked to provide a discussion of these decisions and, if provided, will be included in the final budget document as well.

Debt Policy

LCG's debt is issued primarily as a financing tool for infrastructure (such as streets, drainage, and utilities) and infrastructure improvements. A careful balance between debt financed projects and pay-as-you-go capital projects is maintained. Capital projects that may be funded by debt are evaluated within the context of LCG's long range capital plan and debt is only issued after careful consideration of current debt levels, economic conditions, the availability of alternative funding sources, and key debt and liquidity ratios. Bond covenants require that the average annual revenues for the City of Lafayette sales tax collections for the two most recent fiscal years must equal or exceed 1.5 times the highest combined principal and interest requirements for any succeeding fiscal year on all City sales tax bonds outstanding. It is the administration's policy to maintain a higher City sales tax ratio of 2.0.

Louisiana Revised Statutes limit the Parish's general obligation bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose with no limit on the number of purposes. The City may issue general obligation bonded debt in excess of 10% of the assessed valuation of the taxable property for any single purpose provided that the aggregate for all such purposes (determined at the time of issuance of the bonds) does not exceed 35% of the assessed valuation of the taxable property of the City.

Compliance with all bond covenants, bond ordinances, contracts, etc. are monitored. Additionally, required financial data and event information are uploaded to the Electronic Municipal Market Access (EMMA) which is the official repository for information on virtually all municipal bonds.

Revenue Policy

LCG endeavors to have a diversified and stable revenue system to protect against unforeseeable short-term fluctuations in any one revenue source. Revenue forecasts are based on the best information available and take into consideration historical trends, current economic factors (such as property assessments and retail sales trends), and projected activity. Revenues are budgeted conservatively but if economic downturns develop, which could result in revenue shortfalls, adjustments in budgeted expenditures are made to compensate. LCG establishes and monitors user fees and charges based on the cost of services and community benefit. Services may be subsidized as the Councils deems necessary. The use of one-time revenues or those of an unpredictable nature to fund on-going expenditures is discouraged. LCG pursues alternate methods of financing such as federal and state grants and intergovernmental agreements.

Expenditure Policy

All department directors share in the responsibility of looking at and understanding LCG's long-term financial viability, the general spending trends of their respective departments, the projected departmental revenues, and educating themselves and their staff on the necessary short and long-term balance between revenues and expenses. Departmental budgets are submitted to the administration with these responsibilities in mind and budgets are typically zero-based or status quo with little or no increases to expenditures contemplated. As the administration evaluates budgetary requests, higher priority is given to expenditures which provide direct public services and public health and safety. The highest priority is given to the payment of bonds, notes, contracts, accounts payable, and other monetary liabilities. An appropriate balance between these priorities and the dollars provided towards the assurance of good management and legal compliance is strived for.

Capital Improvements

LCG maintains a Five-Year Capital Improvement Program (including anticipated funding sources) which is updated annually and is approved by the City Council and the Parish Council during the budget process. Capital improvement projects are defined as infrastructure, equipment purchases, or construction that results in a capitalized asset and having a useful life of more than one year.

In addition to a Five-Year Capital Improvement Program, Section 5-05 of the Home Rule Charter requires that a Capital Improvement budget must include the estimated annual cost of operating and maintaining the capital improvement to be constructed or acquired.

Proposed capital projects are reviewed by departmental directors, staff, and administration. Priority of projects is based on financial sources available and/or debt considered and overall consistency with LCG's goals and objectives.

Internal Controls and Fiscal Monitoring

City-Parish management is responsible for establishing, implementing, and maintaining a framework of internal controls designed to ensure that City-Parish assets are protected from loss, theft, or misuse and to

ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The system of internal control is designed to provide reasonable but not absolute assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition, 2) the reliability of financial records for preparing financial statements, and 3) accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis. As required by the Home Rule Charter and/or internal written policy, monthly financial reports are prepared as well as departmental meetings held to review the status of revenues and expenditures and compliance to the adopted budget.

Long-term Financial Planning

The City of Lafayette, through the Lafayette Public Power Authority (LPPA), acquired a 50 percent ownership interest in a fossil fuel steam electric generating unit known as Rodemacher Unit 2 (“Unit 2”). The output of Unit 2 is sold by LPPA to the City in accordance with a long-term power sales contract whereby LPPA agreed to sell and the City agreed to purchase LPPA’s share of the power and energy produced by Unit 2. The contract expires August 31, 2047. Payments under the contract are specified to be sufficient to pay all costs of LPPA in connection with Unit 2 including LPPA’s share of operation and maintenance of Unit 2, debt service requirements, and all other financial obligations of LPPA’s share of Unit 2. These obligations are payable as an operating expense of the Utilities System Fund and payable solely from the revenues of the Utility System. Expenses related to fuel, purchased power, and associated costs are recovered through a fuel charge established by the director of the Utilities System. The payments to LPPA are required to be made whether or not Unit 2 is operating or inoperable.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafayette City-Parish Consolidated Government for its annual comprehensive financial report for the fiscal year ended October 31, 2020. This was the sixth consecutive year that the government has achieved this prestigious award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only; however, LCG believes that the current annual comprehensive financial report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program’s requirements and LCG is submitting it to GFOA to determine its eligibility for another certificate.

In addition, Lafayette City-Parish Consolidated Government also received GFOA’s Distinguished Budget Presentation Award for its annual operating budget prepared for the fiscal year covered by this Annual Comprehensive Financial Report. This was the eighth consecutive year that the government has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly trained and qualified staff. I also would like to acknowledge the thorough, professional, and timely manner in which the audit was conducted by our independent auditors Kolder, Slaven, & Company, LLC.

In addition, we express our appreciation to Mayor-President, Mr. Joshua S. Guillory and the members of the City and Parish Councils for their interest and support in planning and conducting the financial affairs of the City-Parish in a responsible and progressive manner during their terms in office.

Respectfully submitted,

A handwritten signature in cursive script that reads "Lorrie R. Toups". The signature is written in black ink and is positioned above a horizontal line.

Lorrie R. Toups, CPA
Chief Financial Officer
Office of Finance & Management



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lafayette Consolidated Government
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

October 31, 2020

Christopher P. Morrill

Executive Director/CEO

Lafayette City-Parish Consolidated Government
Lafayette, Louisiana

Annual Comprehensive Financial Report
For the Fiscal Year Ended October 31, 2021

Listing of Principal Elected and Administrative Officials

Principal Elected Officials

(As of October 31, 2021)

Honorable Joshua S. Guillory
Mayor-President

Members of the Parish Council

Bryan Tabor	District 1
Kevin Naquin	District 2
Josh Carlson	District 3
John J. Guilbeau	District 4
Abraham "AB" Rubin Jr.	District 5

Members of the City Council

Patrick "Pat" Lewis	District 1
Andy Naquin	District 2
Liz W. Hebert	District 3
Nanette S. Cook	District 4
Glenn M. Lazard	District 5

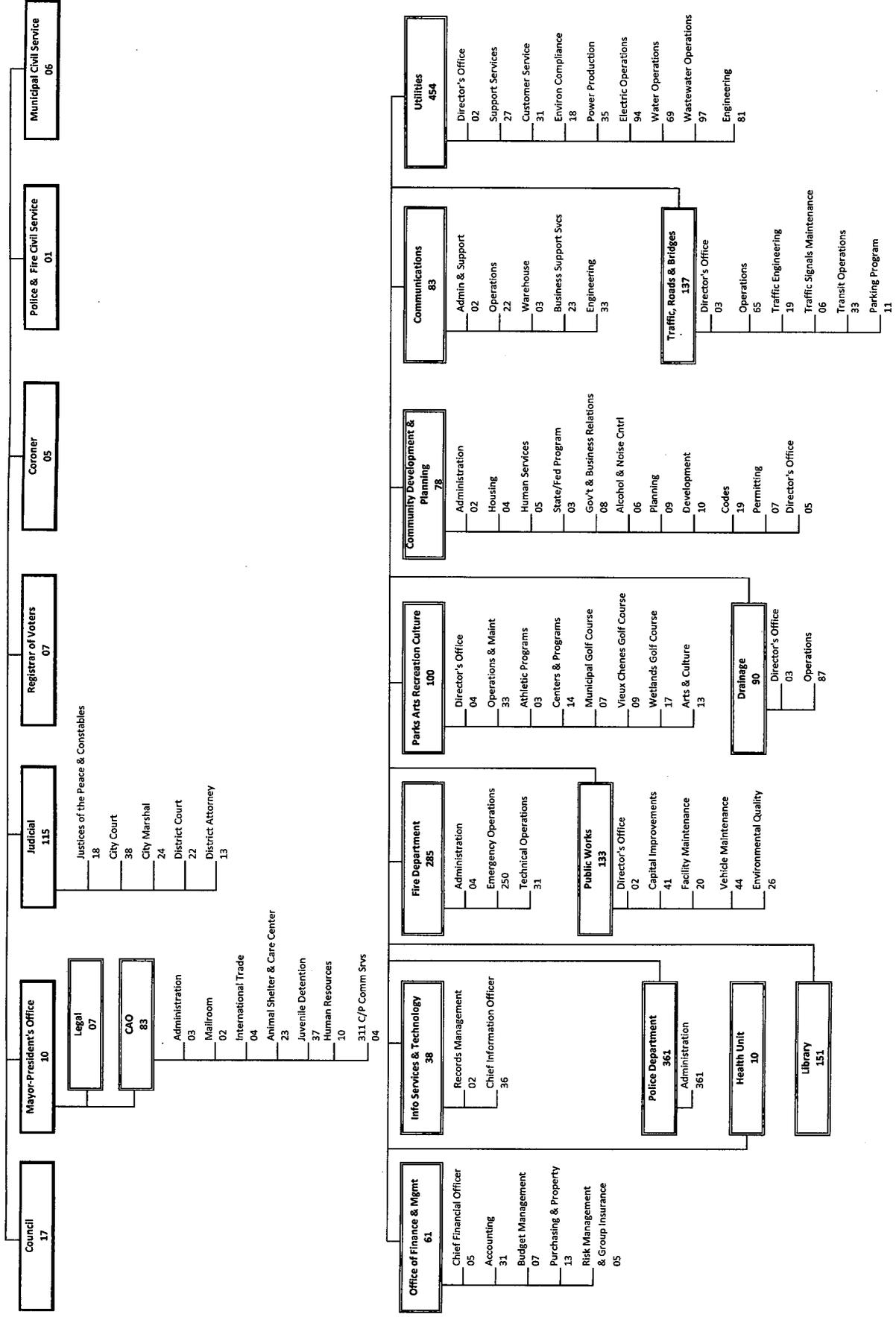
Principal Administrative Officials

Cydra Wingerter
Chief Administrative Officer

Lorrie R. Toups, CPA
Chief Financial Officer

Gregory J. Logan
City-Parish Attorney

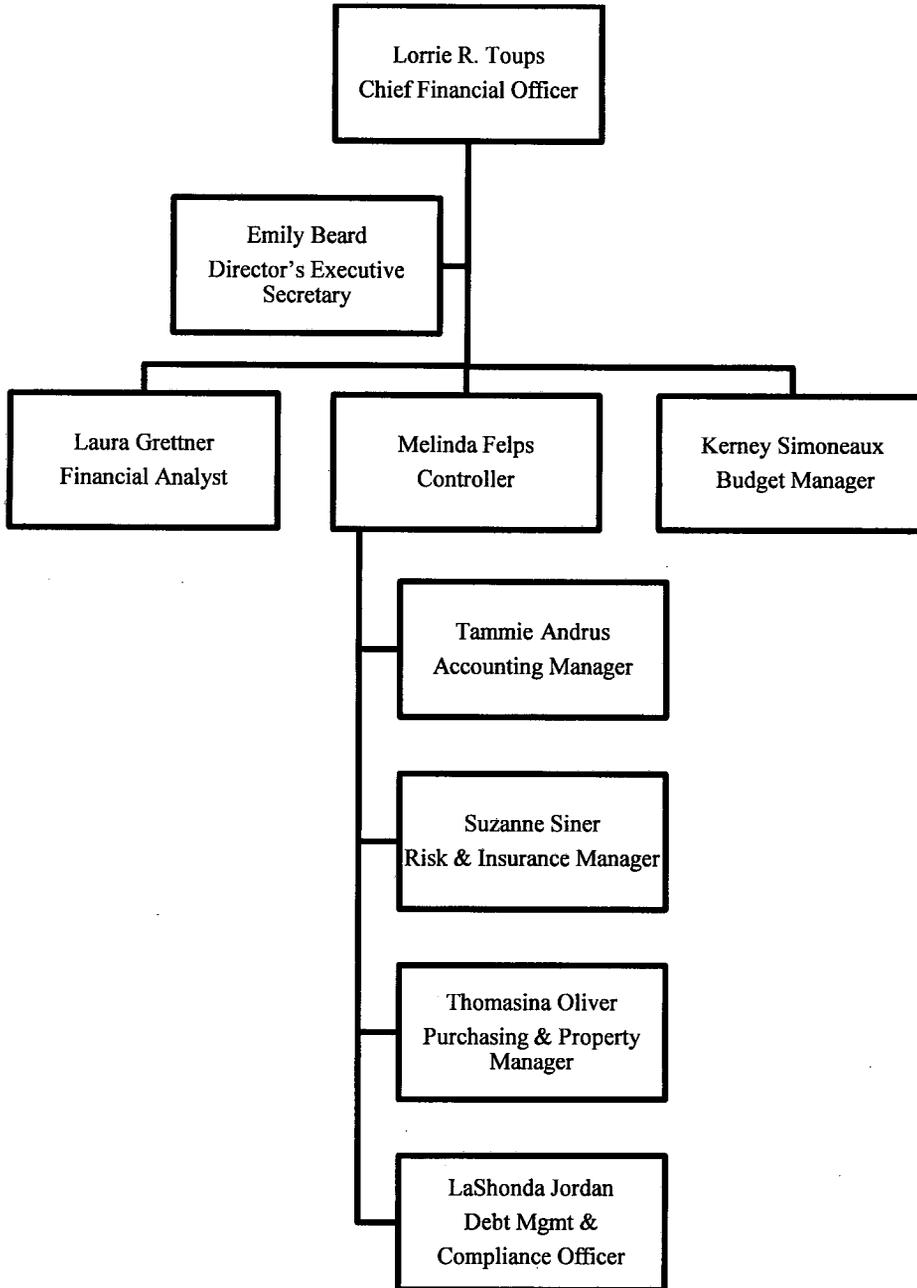
LAFAYETTE CONSOLIDATED GOVERNMENT

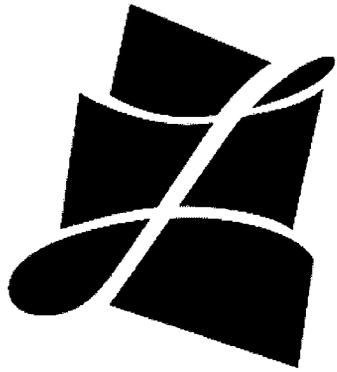


Total Employee Strength
(Excluding Temporary)
2,232

Lafayette City-Parish Consolidated Government

Office of Finance and Management





Lafayette
CONSOLIDATED GOVERNMENT

Financial Section

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

* A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lafayette City-Parish Consolidated Government (the Government), as of and for the year ended October 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks District South, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District, component units, which represent 90.02% and 95.32%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks South, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained and the audit evidence obtained by other auditors is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government, as of October 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 33 to the basic financial statements, the Government has adopted the provisions of GASB statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions on pages 4 through 15 and 99 through 104, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The introductory, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The governmental funds, nonmajor enterprise funds, internal service funds, fiduciary funds, nonmajor component unit combining statements, Utilities System Fund statement, Justice System Funding Schedule – Receiving Entity, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied by us and other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion and the opinion of other auditors, the governmental funds, nonmajor enterprise funds, internal service funds, fiduciary funds, nonmajor component unit combining statements, Utilities System Fund statement, Justice System Funding Schedule – Receiving Entity, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The prior year comparative information on the governmental funds and nonmajor enterprise funds combining statements has been derived from the Government’s 2020 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the financial statements as a whole.

The introductory section, budgetary comparison schedules, governmental fund schedules of revenues, expenditures, and changes in fund balances – budget to actual, schedules of expenditures compared to capital budget, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2022, on our consideration of the Government’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government’s internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 21, 2022

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Management's Discussion and Analysis

October 31, 2021

Lafayette City-Parish Consolidated Government (LCG) presents the following discussion and analysis of the financial performance during the fiscal year ending October 31, 2021. This discussion and analysis are intended to assist readers in focusing on significant financial issues and changes in financial position and identifying any significant variances from the adopted budget. We encourage readers to consider the information presented here in conjunction with additional information presented in the financial statements provided in this report. All amounts, unless otherwise indicated, are expressed in millions of dollars.

Financial Highlights

- The assets and deferred outflows of LCG exceeded its liabilities and deferred inflows by \$1,210.4 (net position).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$58, or 48.8% of total General Fund expenditures and other financing uses. Ending Fund Balance for the General Fund notes a decrease of \$.5 or .8% from 2020.
- At the end of the current fiscal year, LCG's governmental funds reported combined ending fund balance of \$334.2, a decrease of \$14.0 compared to the fiscal year 2020. Of this amount \$1.8 is non-spendable and \$332.4 is spendable. Of the total spendable fund balance, \$58 is unassigned and is available for spending at the Government's discretion.
- LCG implemented GASB Statement No 84 "*Fiduciary Activities*". The intent of the GASB pronouncement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.
- At the end of the current fiscal year, LCG's governmental funds reported \$103.7 in Sales and Use Tax, an increase of \$17.4 or 20.1% as compared to 2020.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to LCG's basic financial statements which have three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview similar to private-sector business financial presentations.

The *statement of net position* presents information on all of LCG's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LCG is improving or deteriorating.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

The *statement of activities* presents information showing how the Government's net position changed during the fiscal year. Changes in net position are recorded when the underlying event giving rise to the change occurs regardless of the timing of the cash flows. Therefore, revenues and expenses reported in this statement for some items will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of LCG that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities).

Governmental activities include general government, public safety, public works, urban redevelopment and housing, culture and recreation, health and welfare, economic opportunity, and economic development and assistance.

The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The City's electric, water, wastewater, fiber optics utilities funds, along with LCG's solid waste collection, environmental services, and CNG service station funds are reported here.

Fund Financial Statements

The accounts of LCG are organized on the basis of funds, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are used to present financial information detailing resources that have been identified for specific activities. The focus of the fund financial statements is on LCG's major funds although non-major funds are also presented in aggregate and further detailed in the supplementary statements.

LCG uses fund accounting to ensure and demonstrate compliance with requirements placed on resources. Funds are divided into three categories: governmental, proprietary and fiduciary. Fund financial statements allow LCG to present information regarding fiduciary funds since they are not reported in the government-wide financial statements.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements.

LCG has presented the General Fund and the Sales Tax Capital Improvement Fund as major funds. All non-major governmental funds are presented in one column, titled "Other Governmental Funds". Combining financial statements of the non-major funds can be found in the other supplementary information section that follows the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Proprietary Funds encompass both enterprise and internal service funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among LCG's various functions. LCG uses internal service funds to account for its central vehicle maintenance, central printing, self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining statements of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the primary government. Fiduciary funds are not reflected in the government-wide financial statements as the resources of those funds are not available to support LCG's programs and operations. With the exception of agency funds, the accounting for fiduciary funds is much like that used for the proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and are a required part of the basic financial statements.

Other Supplementary Information – In addition to the basic financial statements and accompanying notes, this report also presents the required supplementary information of LCG's General Fund budgetary comparison schedules that demonstrate compliance with its budget.

Also included in the report are the Uniform Guidance, Auditor's reports, findings and schedules and the statistical section.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Government-Wide Financial Statement Analysis

The following schedule reflects the condensed Statement of Net Position for October 31, 2021, with comparative figures for 2020:

Condensed Statement of Net Position (in millions)
Year-Ended October 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$ 440.5	\$ 406.0	\$ 104.5	\$ 93.4	\$ 545.0	\$ 499.4
Restricted assets	5.4	-	230.9	247.8	236.3	247.8
Capital assets	<u>635.2</u>	<u>621.5</u>	<u>776.8</u>	<u>764.9</u>	<u>1,412.0</u>	<u>1,386.4</u>
Total assets	<u>1,081.1</u>	<u>1,027.5</u>	<u>1,112.2</u>	<u>1,106.1</u>	<u>2,193.3</u>	<u>2,133.6</u>
Deferred Outflows of Resources	<u>52.4</u>	<u>55.1</u>	<u>23.5</u>	<u>29.6</u>	<u>75.9</u>	<u>84.7</u>
Liabilities:						
Current liabilities	69.1	22.8	27.7	30.0	96.8	52.8
Long-term liabilities	<u>457.6</u>	<u>534.3</u>	<u>430.4</u>	<u>465.2</u>	<u>888.0</u>	<u>999.5</u>
Total liabilities	<u>526.7</u>	<u>557.1</u>	<u>458.1</u>	<u>495.2</u>	<u>984.8</u>	<u>1,052.3</u>
Deferred Inflows of Resources	<u>57.4</u>	<u>16.9</u>	<u>16.6</u>	<u>4.8</u>	<u>74.0</u>	<u>21.7</u>
Net Position:						
Net Investment in Capital Assets	413.5	398.1	478.7	454.4	892.2	852.5
Restricted	219.6	211.9	130.4	138.1	350.0	350.0
Unrestricted	<u>(83.7)</u>	<u>(101.3)</u>	<u>51.9</u>	<u>37.6</u>	<u>(31.8)</u>	<u>(63.7)</u>
Total net position	<u>\$ 549.4</u>	<u>\$ 508.7</u>	<u>\$ 661.0</u>	<u>\$ 630.1</u>	<u>\$ 1,210.4</u>	<u>\$ 1,138.8</u>

For the year-ended October 31, 2021, total assets and deferred outflows exceeded liabilities and deferred inflows by \$1,210.4. The largest portion of LCG's net position, \$892.2 (73.7%) represents its investment in capital assets less any related debt used to acquire those assets that are still outstanding and includes assets such as land, infrastructure, improvements, buildings, machinery and equipment and intangibles.

Capital assets are used to provide services to the citizens of LCG and are not available for further spending. Although LCG's investment in capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources as capital assets cannot be used to liquidate liabilities. Of the total net position, \$350 represents resources that are subject to external restrictions on how they may be used.

The deficit of \$83.7 in unrestricted net position in governmental activities is primarily the result of long-term liabilities such as the net pension liability required under GASB 68, the accounting for non-pension related benefits under GASB 75, and the liability for unused employee vacation and sick days not previously funded, which together exceed current assets that are not externally dedicated for specific purposes. The business-type activities unrestricted assets are \$51.9 at year end.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

The following schedule provides a summary of the changes to LCG's net position for the year ended October 31, 2021, with comparative figures for 2020:

Condensed Statement of Changes in Net Position (in millions)
For the Years Ended October 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenue -						
Fees, fines, and charges for services	\$ 20.2	\$ 20.0	\$344.9	\$314.8	\$ 365.1	\$ 334.8
Operating grants and contributions	29.8	34.8	4.4	4.8	34.2	39.6
Capital grants and contributions	4.6	1.5	-	0.1	4.6	1.6
General revenues -						
Sales taxes	104.7	87.0	-	-	104.7	87.0
Property taxes	85.0	86.9	-	-	85.0	86.9
Other	15.7	18.3	2.0	4.2	17.7	22.5
Total revenues	<u>260.0</u>	<u>248.5</u>	<u>351.3</u>	<u>323.9</u>	<u>611.3</u>	<u>572.4</u>
Expenses:						
General government	42.1	45.7	-	-	42.1	45.7
Public safety	88.7	96.5	-	-	88.7	96.5
Public Works	44.3	41.0	-	-	44.3	41.0
Urban & economic redevelopment	13.3	2.7	-	-	13.3	2.7
Culture and recreation	24.4	27.7	-	-	24.4	27.7
Health, welfare & economic opportunity	2.5	2.8	-	-	2.5	2.8
Unallocated depreciation	19.2	18.9	-	-	19.2	18.9
Combined utilities system	-	-	199.1	184.3	199.1	184.3
Communications system	-	-	35.0	35.8	35.0	35.8
Coal-fired electric plant	-	-	44.8	36.5	44.8	36.5
Solid waste collection	-	-	16.5	15.7	16.5	15.7
CNG Station	-	-	0.2	0.1	0.2	0.1
Interest on long-term debt	9.6	11.2	-	-	9.6	11.2
Total expenses	<u>244.1</u>	<u>246.5</u>	<u>295.6</u>	<u>272.4</u>	<u>539.7</u>	<u>518.9</u>
Increase (decrease) in net position						
before transfers	15.9	2.0	55.7	51.5	71.6	53.5
Transfers	24.8	25.4	(24.8)	(25.4)	-	-
Changes in net position	40.7	27.4	30.9	26.1	71.6	53.5
Net position, November 1	<u>508.7</u>	<u>481.3</u>	<u>630.1</u>	<u>604.0</u>	<u>1,138.8</u>	<u>1,085.3</u>
Net position, October 31	<u>\$ 549.4</u>	<u>\$ 508.7</u>	<u>\$ 661.0</u>	<u>\$ 630.1</u>	<u>\$ 1,210.4</u>	<u>\$ 1,138.8</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

LCG's total revenues were \$611.3 and the total cost of all programs and services was \$539.7 resulting in an increase in net position of \$71.6. General revenues represented 33.9% of LCG's total revenue while program revenues provided 66.1% of total revenues. Business-type activity expenses totaled \$295.6 or 54.8% of the government's total expenses.

Governmental Activities net position increased \$40.7 in 2021 compared to \$27.4 in the prior year. The cost of all governmental activities this year was \$244.1 and represented a \$2.4 decrease from 2020 expenses. LCG's largest program in governmental activities is public safety, with \$88.7 of resources applied thereto. Following that is general government, public works, and culture and recreation.

Some factors affecting the change in net position for *Governmental Activities* were:

- An increase of \$11.5 in total governmental revenues due to an increase in sales taxes of \$17.7 offset by nominal decreases in other revenues. Much of the increase in sales taxes can be attributed to the occurrence of three hurricanes during the year which spurred increases in purchases of construction materials and other supplies related to disaster recovery, post-pandemic recovery, as well as increased cost of goods and services due to inflation and supply chain issues.
- An increase in Urban and Economic Redevelopment expense of \$10.6 due to COVID related rental assistance grant payments.
- Decreases in all other expense categories in the aggregate amount of \$13 due to the government's continued conservative approach to the COVID crisis by closely monitoring and restricting expenditures.

Business-Type Activities net position increased by \$30.9 in the current fiscal year compared to \$26.1 in the prior year. Charges for services make up 98.2% of the revenues in the business-type activities. The largest funds in this group are the Utilities System (LUS), Lafayette Public Power Authority (LPPA) and the Communications System. Charges for services increased \$30.1 in the current fiscal year due predominately to fluctuations in the fuel adjustment charge for electric services as well as an increase in the purchase of power from the Rodemacher electric generating unit as well as from the MISO market. Communications System (LUSFiber) operating revenues increased by \$1.2 due to the additional customers served during 2021.

Financial Analysis of Governmental Funds

Activities of the Primary Government's General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are considered general government functions. The General Fund is LCG's primary operating fund. Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Debt Service funds are used to account for financial activity related to the government's general bonded indebtedness as well as other long-term obligations. Capital Projects funds are used to account for financial activity related to the government's indebtedness for capital projects, other agency contributions and the operating activities of those projects.

Total revenues increased \$9.7 or 3.6% when compared to the prior fiscal year revenues. This increase was caused predominately by an increase in Sales and Use Taxes of \$17.4 (20.1%). As already discussed in the section above, sales tax increases are related to both disaster recovery and upward economic trends due to the post-pandemic recovery. Licenses and Permits increased \$1 (18.4%) also as a result of increased residential renovations and construction. These increases were offset by:

- Ad Valorem Taxes decreased \$1.8 or 2.1% from 2020 to 2021.
- ILOT decreased \$.7 or 2.6% from 2020 to 2021.
- Federal Grants decreased \$1.8 or 6.3%.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Management's Discussion and Analysis (Continued)

October 31, 2021

- Charges for Services decreased \$.8 or 4.9%.
- Investment Earnings decreased \$3.8 or 90.5% due to unrealized losses on investments and lowered interest rates. It should be noted that this is not a monetary loss as investments are held to maturity to capitalize on earnings.

As of the end of the fiscal year, LCG's governmental funds reported combined ending fund balances of \$334.2, a decrease of \$14 in comparison with the prior year. This decrease is the result of decreases in restricted fund balance for expected and planned capital outlay, and fund balance committed to Fire and Police sustainability and resiliency. Less than 1% of governmental funds' fund balance is not spendable. The remaining 99.9% or \$332.4 is spendable. This represents \$263.6 restricted in use, \$10.8 in committed, and \$58 unassigned.

The unassigned fund balance represents amounts available for additional appropriations at the end of the fiscal year.

The total fund balance of the General Fund at year-end was \$70.3, a decrease of \$.5 from the previous year. The total spendable General Fund balance for fiscal year 2021 is \$68.8 which represents \$10.7 in committed and \$58 in unassigned fund balances. The unassigned fund balance represents amounts available for additional appropriations at the end of the fiscal year.

Fund balance in the Sales Tax Capital Improvement Fund showed a significant increase of \$13.3 or 19.9% over ending fund balance in 2020. This is increase in fund balance is directly tied to the increase in sales tax revenues which in turn increased fund balance restricted for capital projects.

General Fund Budgetary Highlights

Changes in original budget appropriations to the final amended budget appropriations resulted in a net \$11 increase in appropriations. This increase can be summarized by the following:

- General Government increased \$1.4 which is attributable to an increase in appropriations predominately related to unanticipated increases in normal operating expenses.
- Public Safety appropriations increased \$6.1 which is attributable increases in appropriations related to personnel salaries and related costs.
- Public Works appropriations increased \$3.2 which is attributable to increases in appropriations related to coulee drainage maintenance.

Final budgeted appropriations for the General Fund were \$117.7 while actual expenditures were \$109.9, creating a positive variance of \$7.8. The overall positive variance was due to the government's monitoring of expenditures and conservative approach through post-pandemic recovery, as well as staff vacancies. Significant variances are as follows:

- General Government had a positive variance of \$1.9 primarily due to reductions in operating expenses such as personnel salaries and related costs, contractual and professional services, and incomplete projects.
- Public Works had a positive variance of \$1.8 due to reductions in general operating costs and incomplete projects.
- Public Safety had a positive variance of \$3.8 due to the reduction of personnel salaries, transportation costs, training, as well as other operating expenses.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Management's Discussion and Analysis (Continued)

October 31, 2021

- Economic Opportunity had a positive variance of \$131 thousand due to the reduction of operating expenses such as personnel salaries and related costs.

Financial Analysis of Proprietary Funds

Proprietary Funds: Activities of the Primary Government's Utilities System Fund, Communications System Fund, Lafayette Public Power Authority Fund, Environmental Services Disposal Fund, and the CNG Service Station Fund are considered proprietary funds. Financial analysis of these activities is on the same basis as the business-type activities. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of \$658.6, an increase of \$29 or 4.6% in comparison with the prior year. The majority of the increase in ending net position is an increase of \$30.1 in operating revenues from 2020 to 2021. Other changes that attributed to the increase in net position relate to normal revenue and expense fluctuations seen from year to year.

Details of the proprietary funds are covered under the section titled "Government-Wide Financial Statement Analysis" on page 7.

Capital Asset and Debt Administration

Capital Assets: LCG's investment in capital assets for its governmental and business-type activities as of October 31, 2021 amounts to \$1,411.9 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, parking facilities, electric, water, wastewater, fiber optic utility facilities, roads, highways, bridges, and drainage systems. The net increase in LCG's investment in capital assets for the current fiscal year was negligible at less than 2%.

Capital Assets (Net of Depreciation)
(in millions)
October 31, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 46.8	\$ 44.5	\$ 25.2	\$ 24.4	\$ 72.0	\$ 68.9
Land improvements	7.1	6.5	-	-	7.1	6.5
Buildings and improvements	103.6	98.2	0.1	0.1	103.7	98.3
Equipment	38.3	39.4	10.7	11.1	49.0	50.5
Infrastructure	372.7	368.4	-	-	372.7	368.4
Utility plant and equipment	-	-	628.6	624.3	628.6	624.3
Fiber Optics	-	-	73.5	71.0	73.5	71.0
Construction in progress	66.7	64.5	38.6	34.0	105.3	98.5
Total	<u>\$ 635.2</u>	<u>\$ 621.5</u>	<u>\$ 776.7</u>	<u>\$ 764.9</u>	<u>\$ 1,411.9</u>	<u>\$ 1,386.4</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Major capital asset events during the current fiscal year included the following:

- Continued or initiated construction of several major road improvement and bridge projects including, Kaliste Saloom Road Widening PH3-B, Dulles Drive Widening, Camellia-Settlers Trace Turning Lanes, Gendarme Road Bridge Replacement, Asphalt Street Patching, Microsurfacing, and Overlay Projects.
- Continued or initiated construction of drainage projects such as CIDC Lateral 7 (Curran-Dulles) Drainage Improvements, Edna Street Drainage Improvements, Walker Road Drainage Improvements, and Winnipeg Avenue Drainage Improvements.
- Continued or initiated construction of building improvement projects such as the Buchanan Street Parking Garage Repairs, Fire Station #3 Replacement, Lafayette Parish Correctional Center Improvements, and Parc Auto de Centreville Parking Garage Elevator Modernization.
- Completed various street, bridge, and drainage projects including Various Emergency Drainage Improvements Projects such as Acadiana Park Flood Control, Camellia Boulevard Retention-Detention Ponds Renovation, Coulee Ile Des Cannes Drainage Improvements (Fenetre to Old Spanish Trail), Derby Heights Drainage Improvements, Middlebrook Detention Pond, Musique Road Detention Pond, and maintenance of drainage systems in several locations.
- Completion of various building improvements including the Animal Shelter and Care Center, Fire Station #1 Roof Replacement, Lafayette Parish Correctional Center Elevator Upgrades, Lafayette Parish Courthouse 3rd Floor Asbestos Abatement, Lighting & Ceiling Upgrades, and Lafayette Parish Government Building Elevator Modernization.
- Completed various Parks & Recreation improvements such as the construction of Beaulieu Park Pickle Ball Court Lighting, Beaver Park Tennis Court Outdoor Deck Replacement, Dan Debaillon Park Pavilion, and Girard Park Improvements.
- Completed installation of Sewer Auger Grinder at the Lafayette Parish Correctional Center.
- Completed cleaning of pond at Northeast Sewer Treatment Plant
- Completed upgrades to the Verot School Road Lift Station
- Completed upgrade to lime silos at the North Water Treatment Plant
- Continued installation of Outage Management System
- Initiated upgrades to Brown Park Lift Station
- Initiated construction of Commission Boulevard Water Treatment Plant
- Initiated LED street light upgrade project
- Continued equipment and service installations of new telecommunications customers.
- Continued construction of fiber infrastructure into additional subdivisions in Lafayette and the surrounding municipalities within the Parish.
- Continued network equipment upgrades to FTtx network with the availability to provide 10Gbs to residents.

Additional information on LCG's capital assets can be found in Note 8 of this report.

Long-Term Debt: At the end of the current fiscal year, LCG had total bonded debt outstanding of \$691.6. Of this amount, \$36.8 is comprised of debt backed by the full faith and credit of the Lafayette Parish government. The remainder of the debt represents bonds secured solely by specified revenue sources such as the Utilities System revenues, Communications System revenues and the 2% City sales tax revenues. There are no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Summary of Outstanding Debt at Year-End (in millions)
October 31, 2021 and 2021

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Claims payable	\$ 14.8	\$ 17.0	\$ -	\$ -	\$ 14.8	\$ 17.0
Compensated absences	16.3	18.9	8.1	8.3	24.4	27.2
Other postemployment benefits	34.4	32.4	7.8	7.5	42.2	39.9
Net Pension Liability	86.6	137.4	28.3	34.6	114.9	172.0
Parish G.O. Bonds	36.8	43.6	-	-	36.8	43.6
City Sales Tax Revenue Bonds	236.9	256.3	-	-	236.9	256.3
City Certificates	2.4	2.9	-	-	2.4	2.9
Taxable Refunding Bonds	29.3	25.8	-	-	29.3	25.8
Utilities Revenue Bonds	-	-	224.0	242.2	224.0	242.2
Communications System						
Revenue Bonds	-	-	87.3	93.4	87.3	93.4
Lafayette Public Power						
Authority Revenue Bonds	-	-	74.9	79.2	74.9	79.2
Total	<u>\$457.5</u>	<u>\$534.3</u>	<u>\$430.4</u>	<u>\$465.2</u>	<u>\$887.9</u>	<u>\$999.5</u>

Lafayette Consolidated Government's total debt decreased during the year by \$111.6 predominately due to a significant decrease of \$57.1 in Net Pension Liability combined with decreases in overall bonded debt due to normal debt amortization. For more information about Long-term Liabilities, see Note 15.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Standard & Poor's (S & P), Moody's and Fitch's underlying rating for LCG's obligations during fiscal year 2021 were as follows:

	Underlying Ratings		
	Moody's	S&P	Fitch
City of Lafayette Sales Tax Revenue Bonds - 1961 and 1985 Taxes	Aa3	AA	AA
Lafayette Parish General Obligation Bonds	Aa2	AA	-
City of Lafayette Utilities System Revenue Bonds	A1	AA-	-
Lafayette Public Power Authority Revenue Bonds	A1	AA-	-
City of Lafayette Utilities Communications System Revenue Bonds	A2	A+	-

Computation of the legal debt margin (in whole dollars) for general obligation bonds is as follows:

Governing Authority: City of Lafayette, Louisiana

Ad valorem Taxes:

Assessed Valuation, 2020 tax roll (FY 2021) \$1,538,106,171

Debt Limit: 10% of Assessed Valuation (for any one purpose) \$ 153,810,617

Debt Limit: 35% of Assessed Valuation (aggregate, all purposes) \$ 538,337,160

There are no outstanding bonds secured by ad valorem taxes of the City of Lafayette at this time.

Governing Authority: Parish of Lafayette, Louisiana

Ad valorem Taxes:

Assessed Valuation, 2020 tax roll (FY 2021) \$2,202,052,148

Debt Limit: 10% of Assessed Valuation (for any one purpose) \$ 220,205,215

Debt outstanding \$ 36,810,000

The Louisiana Revised Statutes limit the City's bonded debt for any one purpose to 10% of the assessed valuation including homestead exemption property and 35% for all purposes. The Parish bonded debt is limited to 10% of the assessed valuation of the taxable property for any one purpose.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Management's Discussion and Analysis (Continued)
October 31, 2021

Economic Factors and Next Year's Budget

Many factors were considered when preparing the fiscal year 2022 budget. The status of the Lafayette economy was assessed as well as historical revenue and expenditure trends. There were clear indications of economic recovery as COVID-19 restrictions were lifted and sales taxes in FY21 showed significant increases. The FY22 budget, while conservative, was based on actual current performance and continued expected improvement.

The City's 2% general sales and use tax and the Parish's 1% general sales and use tax are major revenue sources to the General Fund, making up 34.2% of revenues. Sales Tax revenues in FY21 exceeded the government's conservative estimates. Several factors, as discussed in previous sections, impacted those collections. Sales tax revenues in the FY22 budget were based on actual performance and the increasing recovery trends noted.

Total Budgeted Revenues net of interfund transfers for 2022 are \$564.1 which represents a decrease of 41.1 (7.3%) as compared to the 2021. This decrease is primarily due to an estimated increase in Sales Tax revenue of \$39.9 and a \$1.5 increase in Utilities System revenues. Total appropriations including inter-fund transfers and capital outlay total \$630.6 and reflects an increase over 2021 of \$21.6 or 3.4%.

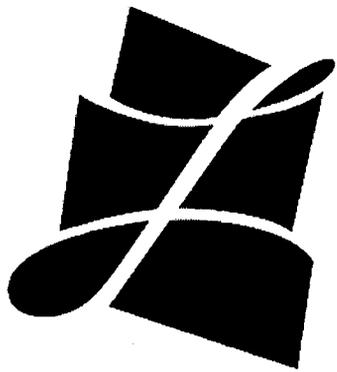
In the FY 2022 budget, appropriations in the City General Fund totaled \$110.6 which represents an increase of 5.3% from FY 2021. Amounts appropriated in the FY 2022 Parish General Fund budget totaled \$13.6 and represents a 10.3% increase over FY 2021.

Another major revenue source to the General Fund is the Utilities System's payment in-lieu-of-tax (ILOT) which makes up 21.5% of the General Fund's revenues. The ILOT for fiscal year 2021 was \$24.8.

In order to maintain financial flexibility, conserve a sufficient fund balance, and allow for the controlled use of excess fund balance, the LCG administration adopted as part of its budgetary strategy a City fund balance policy whereby a minimum maintenance level was set at 20% of annual expenditures. For FY 2022, LCG adopted a City General Fund budget with a budgeted fund balance of \$27.7, which exceeds the administration's policy. The 2022 budgeted ending fund balance for the Parish General Fund is \$2.5.

Request for Information

This financial report is designed to provide a general overview of the finances of Lafayette City-Parish Consolidated Government and to demonstrate accountability for monies received. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Lafayette Consolidated Government, Office of Finance and Management, P.O. Box 4017-C, Lafayette, Louisiana 70502.



Lafayette
CONSOLIDATED GOVERNMENT

**Government-Wide
Financial Statements**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Net Position
October 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and interest-bearing deposits	\$ 66,282,978	\$ 19,998,081	\$ 86,281,059	\$ 59,932,071
Investments	335,251,475	21,094,974	356,346,449	12,272,077
Receivables, net	7,171,880	32,457,936	39,629,816	12,806,454
Internal balances	(1,643,303)	1,643,303	-	-
Due from primary government/component unit	52,526	-	52,526	11,382
Due from other governmental agencies	30,667,162	10,117,960	40,785,122	17,819,332
Inventories, net	670,764	18,398,976	19,069,740	370,395
Prepaid items	497,336	795,850	1,293,186	508,682
Other assets	-	-	-	2,316,277
Note receivable	1,535,000	-	1,535,000	-
Restricted assets:				
Cash and interest-bearing deposits	-	14,746,238	14,746,238	30,758,744
Investments	-	211,286,091	211,286,091	1,150,000
Receivables	-	393,296	393,296	-
Unamortized start-up costs	-	1,132,433	1,132,433	-
Net pension asset	5,423,956	3,359,779	8,783,735	468,241
Capital assets:				
Non-depreciable	113,465,244	63,805,107	177,270,351	126,435,480
Depreciable, net	521,717,723	712,942,319	1,234,660,042	125,274,396
Total assets	<u>1,081,092,741</u>	<u>1,112,172,343</u>	<u>2,193,265,084</u>	<u>390,123,531</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on bond refunding	9,039,090	11,397,514	20,436,604	-
Other postemployment benefits	8,237,803	1,863,734	10,101,537	59,344
Pensions	35,130,518	10,246,461	45,376,979	1,167,215
Total deferred outflows of resources	<u>52,407,411</u>	<u>23,507,709</u>	<u>75,915,120</u>	<u>1,226,559</u>
LIABILITIES				
Accounts and other payables	22,786,787	17,553,444	40,340,231	14,662,761
Due to primary government/component unit	11,382	-	11,382	52,526
Due to other governmental agencies	-	-	-	1,408
Unearned revenue	46,305,370	2,865	46,308,235	1,493,031
Customer deposits	-	10,138,308	10,138,308	434,310
Long-term liabilities:				
Portion due or payable within one year	34,497,558	2,152,861	36,650,419	2,116,207
Portion due or payable after one year	423,070,895	428,282,378	851,353,273	15,714,709
Total liabilities	<u>526,671,992</u>	<u>458,129,856</u>	<u>984,801,848</u>	<u>34,474,952</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes	-	-	-	2,268,925
Other postemployment benefits	1,944,105	439,836	2,383,941	17,228
Pensions	55,472,803	16,139,111	71,611,914	3,876,735
Total deferred inflows of resources	<u>57,416,908</u>	<u>16,578,947</u>	<u>73,995,855</u>	<u>6,162,888</u>
NET POSITION				
Net investment in capital assets	413,505,092	478,744,349	892,249,441	241,935,033
Restricted for (Note 21):				
Capital projects	143,211,901	-	143,211,901	18,725,910
Debt service	17,242,174	130,350,957	147,593,131	2,555,836
External legal constraints/programs	59,141,467	-	59,141,467	591,306
Unrestricted (deficit)	(83,689,382)	51,875,943	(31,813,439)	86,904,165
Total net position	<u>\$ 549,411,252</u>	<u>\$ 660,971,249</u>	<u>\$ 1,210,382,501</u>	<u>\$ 350,712,250</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Activities
For the Year Ended October 31, 2021

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary government:								
Governmental activities -								
General government	\$ 42,098,781	\$ 12,719,050	\$ 786,879	\$ 804,183	\$ (27,788,669)	\$ -	\$ (27,788,669)	\$ -
Public safety	88,661,475	2,607,906	4,036,755	643,661	(81,373,153)	-	(81,373,153)	-
Public works	44,329,698	1,071,847	10,467,735	2,940,517	(29,849,599)	-	(29,849,599)	-
Urban redevelopment and housing	12,025,284	-	11,441,911	143,994	(439,379)	-	(439,379)	-
Culture and recreation	24,397,172	3,839,171	1,882,537	28,616	(18,646,848)	-	(18,646,848)	-
Health and welfare	1,138,688	-	-	-	(1,138,688)	-	(1,138,688)	-
Economic opportunity	1,346,203	-	246,313	-	(1,099,890)	-	(1,099,890)	-
Economic development and assistance	1,291,187	-	834,313	-	(456,874)	-	(456,874)	-
Unallocated depreciation	19,199,470	-	-	-	(19,199,470)	-	(19,199,470)	-
Interest on long-term debt	9,614,562	-	56,396	-	(9,558,166)	-	(9,558,166)	-
Total governmental activities	244,102,519	20,237,974	29,752,839	4,560,971	(189,550,735)	-	(189,550,735)	-
Business-type activities -								
Electric	152,688,607	179,344,024	3,848,110	-	-	30,503,527	30,503,527	-
Water	19,031,187	21,781,960	241,330	-	-	2,992,103	2,992,103	-
Sewer	27,337,341	31,513,317	-	-	-	4,175,976	4,175,976	-
Communications system	35,005,330	44,374,509	293,911	-	-	9,663,090	9,663,090	-
Coal-fired electric plant	44,815,825	50,049,857	-	-	-	5,234,032	5,234,032	-
Solid waste collection services	16,516,041	17,597,362	-	-	-	1,081,321	1,081,321	-
CNG Service Station	152,285	189,387	-	-	-	37,102	37,102	-
Total business-type activities	295,546,616	344,850,416	4,383,351	-	-	53,687,151	53,687,151	-
Total primary government	\$539,649,135	\$365,088,390	\$34,136,190	\$ 4,560,971	(189,550,735)	53,687,151	(135,863,584)	-
Component units								
Cajundome Commission	\$ 5,179,170	\$ 3,858,218	\$ 7,616,068	\$ 100,000				6,395,116
Lafayette Regional Airport	15,518,480	9,663,454	102,005	30,024,097				24,271,076
Lafayette Public Trust Financing Authority	922,146	90,332	-	-				(831,814)
Nonmajor component units	17,623,600	12,565,787	2,755,408	70,740				(2,231,665)
Total component units	\$ 39,243,396	\$ 26,177,791	\$ 10,473,481	\$ 30,194,837				27,602,713
General revenues:								
Taxes -								
Property					85,032,711	-	85,032,711	6,085,454
Sales					104,703,235	-	104,703,235	60,503
Occupational licenses					3,190,165	-	3,190,165	-
Insurance premium					952,281	-	952,281	-
Franchise fees					2,515,584	-	2,515,584	-
Interest and penalties - delinquent taxes					200,962	-	200,962	-
Other					77,264	-	77,264	3,615,919
Grants and contributions not restricted to specific programs								
Non-employer pension contributions					1,807,444	-	1,807,444	299,124
Investment earnings					4,477,631	747,080	5,224,711	54,670
Gain on sale/disposal of capital assets					439,018	922,888	1,361,906	1,606,437
Miscellaneous					-	5,878	5,878	99
Transfers					2,035,015	328,349	2,363,364	546,031
Total general revenues and transfers					24,841,041	(24,841,041)	-	-
Changes in net position					40,721,616	30,850,305	71,571,921	39,870,950
Net position, beginning					508,689,636	630,120,944	1,138,810,580	310,841,300
Net position, ending					\$549,411,252	\$660,971,249	\$1,210,382,501	\$ 350,712,250

The accompanying notes are an integral part of the basic financial statements.

Fund Financial Statements

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Balance Sheet - Governmental Funds

October 31, 2021

	General	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and interest-bearing deposits	\$ 12,883,936	\$ 11,799,430	\$ 42,965,451	\$ 67,648,817
Investments	55,296,125	62,698,730	191,495,586	309,490,441
Accounts receivable, net	1,835,500	-	758,685	2,594,185
Loans receivable	-	-	2,755,426	2,755,426
Allowance for uncollectible loans	-	-	(192,486)	(192,486)
Assessments receivable	-	-	28,663	28,663
Accrued interest receivable	218,397	247,634	751,796	1,217,827
Due from other funds	6,323,103	7,163,632	4,005,392	17,492,127
Due from component units	52,526	-	-	52,526
Due from other governmental agencies	675,373	-	20,892,938	21,568,311
Inventories, at cost	-	193,571	26,230	219,801
Prepaid items	2,490	-	69,846	72,336
Note receivable	1,535,000	-	-	1,535,000
Total assets	\$ 78,822,450	\$ 82,102,997	\$ 263,557,527	\$ 424,482,974
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ 6,213,832	\$ 6,213,832
Accounts payable	1,447,119	232,977	4,195,056	5,875,152
Accrued salaries and benefits	2,003,156	96,463	920,236	3,019,855
Contracts payable	-	1,342,060	4,249,292	5,591,352
Retainage payable	-	511,364	2,096,107	2,607,471
Other payables	3,720,995	-	203,180	3,924,175
Due to other funds	1,322,494	37,467	15,368,128	16,728,089
Due to component units	11,382	-	-	11,382
Unearned revenue	1,603	1,953	46,296,158	46,299,714
Total liabilities	8,506,749	2,222,284	79,541,989	90,271,022
Fund balances:				
Nonspendable -				
Inventories	-	193,571	26,230	219,801
Prepaid items	2,490	-	69,846	72,336
Long-term note receivable	1,535,000	-	-	1,535,000
Restricted -				
Capital expenditures	-	79,687,142	93,643,019	173,330,161
Debt service	-	-	31,364,008	31,364,008
Operations and maintenance	-	-	55,975,711	55,975,711
Purpose of grantors and donors	-	-	2,923,304	2,923,304
Committed -				
Capital expenditures	716,717	-	-	716,717
Fire and police sustainability and resiliency	10,025,299	-	-	10,025,299
Operations and maintenance	-	-	13,420	13,420
Unassigned	58,036,195	-	-	58,036,195
Total fund balances	70,315,701	79,880,713	184,015,538	334,211,952
Total liabilities and fund balances	\$ 78,822,450	\$ 82,102,997	\$ 263,557,527	\$ 424,482,974

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
October 31, 2021

Total fund balances for governmental funds at October 31, 2021		\$ 334,211,952
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of the following:		
Land	\$ 46,780,548	
Construction in progress	66,684,696	
Land improvements, net of \$3,540,056 accumulated depreciation	7,102,270	
Buildings and improvements, net of \$112,283,229 accumulated depreciation	103,483,061	
Vehicles, net of \$48,008,967 accumulated depreciation	22,513,567	
Movables, net of \$34,339,505 accumulated depreciation	15,336,750	
Infrastructure, net of \$420,309,804 accumulated depreciation	<u>372,769,542</u>	634,670,434
Certain receivables are not available to pay for the current period's expenditures and, therefore, are not reported in the funds. These assets consist of the following:		
Sales taxes	9,044,856	
Net pension asset	<u>5,423,956</u>	14,468,812
The deferred loss on bond refunding is not an available resource, and therefore, is not reported in the funds		
		9,039,090
The deferred outflows of expenditures for the OPEB and various pensions are not a use of current resources, and therefore, are not reported in the funds		
		43,368,321
Interest expense is accrued at year-end in the government-wide financial statements, but is recorded only if due and payable on the governmental fund financial statements		
		(1,008,428)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Bonds and certificates of indebtedness payable	(305,440,351)	
Compensated absences payable	(16,218,192)	
Other postemployment benefits	(34,412,871)	
Net pension liability	<u>(86,641,992)</u>	(442,713,406)
The deferred inflows of contributions for the OPEB and various pensions are not available resources, and therefore, are not reported in in the funds		
		(57,416,908)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.		
		<u>14,791,385</u>
Total net position of governmental activities at October 31, 2021		<u>\$ 549,411,252</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended October 31, 2021

	General	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes -				
Ad valorem	\$ 28,737,027	\$ -	\$ 56,295,684	\$ 85,032,711
Sales and use	39,430,823	35,775,143	28,491,641	103,697,607
Payment in lieu of taxes:				
Utilities system	24,056,012	-	-	24,056,012
Communications system	722,193	-	-	722,193
Other	3,746,092	-	-	3,746,092
Licenses and permits	3,190,165	-	3,372,261	6,562,426
Intergovernmental -				
Federal grants	43,997	-	26,879,006	26,923,003
State funds:				
Parish transportation funds	-	-	1,410,147	1,410,147
State shared revenue	433,952	-	1,373,492	1,807,444
On-behalf payments	3,182,152	-	-	3,182,152
Other	102,810	-	2,667,081	2,769,891
Charges for services	9,235,203	-	5,786,773	15,021,976
Fines and forfeits	974,513	-	869,224	1,843,737
Investment earnings	83,125	53,353	267,131	403,609
Miscellaneous	1,237,899	236,035	561,081	2,035,015
Total revenues	<u>115,175,963</u>	<u>36,064,531</u>	<u>127,973,521</u>	<u>279,214,015</u>
Expenditures:				
Current -				
General government	24,761,884	366,504	17,370,344	42,498,732
Public safety	78,394,772	1,541,462	11,851,590	91,787,824
Public works	5,462,030	10,062,227	27,913,934	43,438,191
Urban redevelopment and housing	-	-	12,088,785	12,088,785
Culture and recreation	60,000	697,460	21,657,283	22,414,743
Health and welfare	41,826	-	1,019,275	1,061,101
Economic opportunity	1,098,446	1,031	266,065	1,365,542
Economic development and assistance	-	-	851,246	851,246
Debt service -				
Principal retirement	-	-	20,895,000	20,895,000
Interest and fiscal charges	-	-	10,916,471	10,916,471
Debt issuance costs	-	-	348,166	348,166
Capital outlay	-	10,754,423	35,484,275	46,238,698
Total expenditures	<u>109,818,958</u>	<u>23,423,107</u>	<u>160,662,434</u>	<u>293,904,499</u>
Excess (deficiency) of revenues over expenditures	<u>5,357,005</u>	<u>12,641,424</u>	<u>(32,688,913)</u>	<u>(14,690,484)</u>
Other financing sources (uses):				
Issuance of refunding debt	-	-	20,185,000	20,185,000
Premium from issuance of refunding debt	-	-	3,939,125	3,939,125
Payment to escrow agent	-	-	(23,809,556)	(23,809,556)
Transfers in	3,331,459	1,540,845	21,999,774	26,872,078
Transfers out	(9,222,058)	(922,512)	(16,305,350)	(26,449,920)
Total other financing sources (uses)	<u>(5,890,599)</u>	<u>618,333</u>	<u>6,008,993</u>	<u>736,727</u>
Net change in fund balances	(533,594)	13,259,757	(26,679,920)	(13,953,757)
Fund balances, beginning	<u>70,849,295</u>	<u>66,620,956</u>	<u>210,695,458</u>	<u>348,165,709</u>
Fund balances, ending	<u>\$ 70,315,701</u>	<u>\$ 79,880,713</u>	<u>\$ 184,015,538</u>	<u>\$ 334,211,952</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended October 31, 2021

Total net changes in fund balances at October 31, 2021 per
statement of revenues, expenditures and changes in fund balances \$ (13,953,757)

The change in net position reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the
statement of activities, the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital outlay and equipment purchases which are considered expenditures on the statement of revenues, expenditures and changes in fund balances	\$46,238,698	
Capital assets assigned from the Cajundome Commission	28,616	
Depreciation expense	(31,886,430)	
Loss on sale/disposal of capital assets	<u>(684,770)</u>	13,696,114

Revenues in the statement of activities that do not provide current financial
resources are not reported as revenues in the governmental funds.

Sales taxes	1,010,002	
Non-employer pension contributions	<u>4,477,631</u>	5,487,633

Repayment of principal of long-term debt is recorded as expenditures
in the governmental funds but reduces the liability in the statement of
net position. Also governmental funds report the effect of premiums,
discounts, and similar items when debt is first issued, whereas these amounts are
deferred and amortized in the statement of activities over multiple periods.

Issuance of debt	(20,185,000)	
Payment to escrow agent	23,809,556	
Principal payments	20,895,000	
Original issue premium on debt issued during the fiscal year	(3,939,125)	
Net bond premium, discount amortized	2,536,491	
Loss on refunding amortized	<u>(1,120,825)</u>	21,996,097

Expenses reported in the statement of activities are recognized when liabilities are
incurred; while expenditures are recognized at the fund level when cash payments are
made. The amounts below represent the difference between the expenses incurred at the
government-wide level and the current financial resources expended at the fund level.

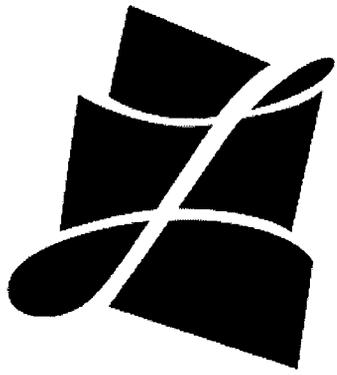
Compensated absences	2,590,056	
Interest expense	234,409	
Other postemployment benefits	(625,155)	
Pension expense	<u>8,251,205</u>	10,450,515

Internal service funds are used by management to charge the costs of certain
activities to individual funds. The net revenue (expense) of the internal service
funds is reported with governmental activities.

3,045,014

Total changes in net position at October 31, 2021 per statement of activities \$ 40,721,616

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Net Position - Proprietary Funds
October 31, 2021

	Business -Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds		
ASSETS						
CURRENT ASSETS						
Cash and interest-bearing deposits	\$ 10,336,500	\$ 2,715,687	\$ 5,954,218	\$ 991,676	\$ 19,998,081	\$ 4,847,993
Investments	-	-	16,000,000	5,094,974	21,094,974	25,761,034
Accounts receivable, net	28,500,713	1,532,150	44,652	2,360,298	32,437,813	666,519
Accrued interest receivable	-	-	-	20,123	20,123	101,746
Due from other funds	407,403	5,827	-	1,636,747	2,049,977	9,583
Due from other governmental agencies	9,365,791	752,169	-	-	10,117,960	-
Inventories, net	10,734,191	-	7,664,785	-	18,398,976	450,963
Prepaid items	-	431,465	364,385	-	795,850	425,000
Total current assets	<u>59,344,598</u>	<u>5,437,298</u>	<u>30,028,040</u>	<u>10,103,818</u>	<u>104,913,754</u>	<u>32,262,838</u>
NONCURRENT ASSETS						
Restricted assets:						
Cash and interest-bearing deposits	12,242,892	1,812,477	690,869	-	14,746,238	-
Investments	181,683,997	11,000,000	18,602,094	-	211,286,091	-
Receivables	376,231	-	17,065	-	393,296	-
Total restricted assets	<u>194,303,120</u>	<u>12,812,477</u>	<u>19,310,028</u>	<u>-</u>	<u>226,425,625</u>	<u>-</u>
CAPITAL ASSETS						
Land	21,456,838	398,264	201,964	3,147,688	25,204,754	-
Construction in progress	31,759,299	1,133,506	5,707,548	-	38,600,353	-
Buildings and site improvements, net	-	-	-	83,671	83,671	92,452
Equipment, net	-	-	-	1,112,724	1,112,724	420,081
Utility plant and equipment, net	519,592,138	73,567,828	118,585,958	-	711,745,924	-
Total capital assets, net	<u>572,808,275</u>	<u>75,099,598</u>	<u>124,495,470</u>	<u>4,344,083</u>	<u>776,747,426</u>	<u>512,533</u>
OTHER ASSETS						
Net pension asset	2,775,660	439,187	-	144,932	3,359,779	-
Notes receivable - interfund loans	23,098,960	-	-	-	23,098,960	-
Unamortized start-up costs	-	1,132,433	-	-	1,132,433	-
Total other assets	<u>25,874,620</u>	<u>1,571,620</u>	<u>-</u>	<u>144,932</u>	<u>27,591,172</u>	<u>-</u>
Total noncurrent assets	<u>792,986,015</u>	<u>89,483,695</u>	<u>143,805,498</u>	<u>4,489,015</u>	<u>1,030,764,223</u>	<u>512,533</u>
Total assets	<u>852,330,613</u>	<u>94,920,993</u>	<u>173,833,538</u>	<u>14,592,833</u>	<u>1,135,677,977</u>	<u>32,775,371</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred loss on bond refunding	7,058,315	2,676,981	1,662,218	-	11,397,514	-
Other postemployment benefits	1,746,556	92,934	-	24,244	1,863,734	-
Pensions	8,518,701	1,436,522	-	291,238	10,246,461	-
Total deferred outflows of resources	<u>17,323,572</u>	<u>4,206,437</u>	<u>1,662,218</u>	<u>315,482</u>	<u>23,507,709</u>	<u>-</u>

The accompanying notes are an integral part of the basic financial statements.

Business -Type Activities - Enterprise Funds

	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	Governmental Activities Internal Service Funds
LIABILITIES						
CURRENT LIABILITIES (payable from current assets)						
Accounts payable	4,221,091	1,095,059	2,187,834	2,323,621	9,827,605	613,812
Accrued liabilities	2,602,834	461,069	-	67,544	3,131,447	56,560
Contracts payable	3,135,394	442,645	295,989	-	3,874,028	-
Retainage payable	720,364	-	-	-	720,364	-
Other payables	-	-	-	-	-	35,987
Unearned revenue	2,000	-	-	865	2,865	5,656
Due to other funds	1,684,281	888,976	203,882	-	2,777,139	46,459
Unpaid claims liability	-	-	-	-	-	7,741,768
Compensated absences	1,887,304	199,295	-	66,262	2,152,861	113,997
Total	14,253,268	3,087,044	2,687,705	2,458,292	22,486,309	8,614,239
CURRENT LIABILITIES (payable from restricted assets)						
Customers' deposits	9,964,685	173,623	-	-	10,138,308	-
Total current liabilities	24,217,953	3,260,667	2,687,705	2,458,292	32,624,617	8,614,239
NONCURRENT LIABILITIES						
Revenue bonds payable	224,055,297	87,305,768	74,881,450	-	386,242,515	-
Notes payable - interfund loans	-	23,098,960	-	-	23,098,960	-
Claims payable	-	-	-	-	-	6,999,282
Compensated absences	5,816,033	-	-	122,227	5,938,260	-
Other postemployment benefits	7,297,163	390,175	-	100,316	7,787,654	-
Net pension liability	23,759,748	3,936,987	-	617,214	28,313,949	-
Total noncurrent liabilities	260,928,241	114,731,890	74,881,450	839,757	451,381,338	6,999,282
Total liabilities	285,146,194	117,992,557	77,569,155	3,298,049	484,005,955	15,613,521
DEFERRED INFLOWS OF RESOURCES						
Other postemployment benefits	412,183	21,932	-	5,721	439,836	-
Pensions	13,451,895	2,185,658	-	501,558	16,139,111	-
Total deferred inflows of resources	13,864,078	2,207,590	-	507,279	16,578,947	-
NET POSITION						
Net investment in capital assets	423,865,235	(9,971,834)	60,506,865	4,344,083	478,744,349	512,533
Restricted for:						
Debt service	112,428,735	12,638,854	5,283,368	-	130,350,957	-
Unrestricted (deficit)	34,349,943	(23,739,737)	32,136,368	6,758,904	49,505,478	16,649,317
Total net position (deficit)	\$ 570,643,913	\$ (21,072,717)	\$ 97,926,601	\$ 11,102,987	\$ 658,600,784	\$ 17,161,850

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Proprietary Funds Statement of Net Position
to the Statement of Net Position
October 31, 2021

Total net position - enterprise funds at October 31, 2021	\$ 658,600,784
Total net position reported for business-type activities in the statement of net position is different because:	
The net position and liabilities of certain internal service funds are reported with business-type activities	<u>2,370,465</u>
Total net position of business-type activities at October 31, 2021	<u>\$ 660,971,249</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
For the Year Ended October 31, 2021

	Business -Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds		
Operating revenues:						
Charges for services	\$ 229,562,977	\$ 42,467,291	\$ 50,049,857	\$ 17,531,177	\$ 339,611,302	\$ 39,764,176
Miscellaneous	3,076,324	1,907,218	-	255,572	5,239,114	3,414,340
Total operating revenues	<u>232,639,301</u>	<u>44,374,509</u>	<u>50,049,857</u>	<u>17,786,749</u>	<u>344,850,416</u>	<u>43,178,516</u>
Operating expenses:						
Production, collection and cost of services	105,998,201	18,801,661	36,748,954	15,584,434	177,133,250	37,887,732
Distribution and treatment	27,094,443	-	165,841	-	27,260,284	-
Administrative and general	29,587,642	4,176,247	2,966,553	922,283	37,652,725	-
Transfer to City in lieu of taxes	24,056,012	484,046	-	-	24,540,058	-
Depreciation and amortization	24,984,326	7,275,608	2,278,011	161,965	34,699,910	82,209
Total operating expenses	<u>211,720,624</u>	<u>30,737,562</u>	<u>42,159,359</u>	<u>16,668,682</u>	<u>301,286,227</u>	<u>37,969,941</u>
Operating income	<u>20,918,677</u>	<u>13,636,947</u>	<u>7,890,498</u>	<u>1,118,067</u>	<u>43,564,189</u>	<u>5,208,575</u>
Nonoperating revenues (expenses):						
Investment earnings	891,092	905	18,236	2,790	913,023	45,481
Interest expense	(8,388,116)	(4,665,342)	(2,656,466)	-	(15,709,924)	-
Gain (loss) on disposal of capital assets	(507,437)	5,878	-	(17,366)	(518,925)	(5,567)
Federal grant revenue	3,848,110	293,911	-	-	4,142,021	-
State grant revenue	241,330	-	-	-	241,330	-
Hurricane/flood expenses	(4,282,872)	(355,283)	-	-	(4,638,155)	-
Non-employer pension contributions	624,706	102,519	-	19,855	747,080	-
Other, net	330,224	(1,875)	-	-	328,349	-
Total nonoperating revenues (expenses)	<u>(7,242,963)</u>	<u>(4,619,287)</u>	<u>(2,638,230)</u>	<u>5,279</u>	<u>(14,495,201)</u>	<u>39,914</u>
Income before contributions and transfers	13,675,714	9,017,660	5,252,268	1,123,346	29,068,988	5,248,489
Transfers in	11,241	-	-	-	11,241	11,299
Transfers out	(32,067)	(5,928)	-	(36,082)	(74,077)	(370,621)
Change in net position	13,654,888	9,011,732	5,252,268	1,087,264	29,006,152	4,889,167
Net position (deficit), beginning	<u>556,989,025</u>	<u>(30,084,449)</u>	<u>92,674,333</u>	<u>10,015,723</u>	<u>629,594,632</u>	<u>12,272,683</u>
Net position (deficit), ending	<u>\$ 570,643,913</u>	<u>\$ (21,072,717)</u>	<u>\$ 97,926,601</u>	<u>\$ 11,102,987</u>	<u>\$ 658,600,784</u>	<u>\$ 17,161,850</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenses, and
Changes in Fund Net Position of Proprietary Funds
to the Statement of Activities
For the Year Ended October 31, 2021

Total net changes in net position at October 31, 2021 per statement of revenues, expenditures and changes in fund net position	\$ 29,006,152
The change in net position reported for business-type activities in the statement of activities is different because:	
The net revenue (expense) of certain internal service funds are reported with business-type activities	<u>1,844,153</u>
Total changes in net position at October 31, 2021 per statement of activities	<u>\$ 30,850,305</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds
For the Year Ended October 31, 2021

	Business -Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds		
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 226,925,034	\$ 42,448,239	\$ 50,457,533	\$ 17,213,519	\$ 337,044,325	\$ 7,205,252
Receipts from insured	-	-	-	-	-	32,373,115
Payments to suppliers for goods and services	(132,838,538)	(17,437,877)	(33,769,455)	(15,218,883)	(199,264,753)	(12,872,009)
Payments to employees and for employee related costs	(34,105,862)	(5,399,519)	(471,979)	(1,331,166)	(41,308,526)	(2,411,404)
Payments for claims	-	-	-	-	-	(24,789,894)
Internal activity - payments to other funds	(24,056,012)	(484,046)	-	-	(24,540,058)	-
Other receipts	3,406,548	1,905,343	-	255,572	5,567,463	3,414,340
Net cash provided by operating activities	<u>39,331,170</u>	<u>21,032,140</u>	<u>16,216,099</u>	<u>919,042</u>	<u>77,498,451</u>	<u>2,919,400</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Decrease in cash overdraft	-	-	-	-	-	(11,488)
Increase in customer deposits, net of refunds	308,609	21,781	-	-	330,390	-
Interest paid on customer deposits	(1,896)	-	-	-	(1,896)	-
Payments for hurricane/flood expenses	(4,282,872)	(355,283)	-	-	(4,638,155)	-
Transfers in (out)	(20,826)	-	-	(36,082)	(56,908)	(360,807)
Net cash used by noncapital financing activities	<u>(3,996,985)</u>	<u>(333,502)</u>	<u>-</u>	<u>(36,082)</u>	<u>(4,366,569)</u>	<u>(372,295)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal payments on bonds	(14,560,000)	(5,125,000)	(3,745,000)	-	(23,430,000)	-
Principal received/paid on interfund loan	1,607,614	(1,607,614)	-	-	-	-
Grants received	703,052	104,713	-	-	807,765	-
Interest paid	(10,535,600)	(5,109,955)	(3,171,306)	-	(18,816,861)	-
Purchase and construction of capital assets	(34,797,539)	(6,078,600)	(4,566,665)	(148,791)	(45,591,595)	(53,400)
Net cash used by capital and related financing activities	<u>(57,582,473)</u>	<u>(17,816,456)</u>	<u>(11,482,971)</u>	<u>(148,791)</u>	<u>(87,030,691)</u>	<u>(53,400)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest earnings	714,786	905	34,196	10,100	759,987	108,176
Purchases of investments	4,798,990	-	1,555,412	(672,165)	5,682,237	(2,538,505)
Net cash provided (used) by investing activities	<u>5,513,776</u>	<u>905</u>	<u>1,589,608</u>	<u>(662,065)</u>	<u>6,442,224</u>	<u>(2,430,329)</u>
Net increase (decrease) in cash and cash equivalents	(16,734,512)	2,883,087	6,322,736	72,104	(7,456,585)	63,376
Balances, beginning of the year	<u>122,075,825</u>	<u>12,645,077</u>	<u>27,026,605</u>	<u>919,572</u>	<u>162,667,079</u>	<u>4,784,617</u>
Balances, end of the year	<u>\$ 105,341,313</u>	<u>\$ 15,528,164</u>	<u>\$ 33,349,341</u>	<u>\$ 991,676</u>	<u>\$ 155,210,494</u>	<u>\$ 4,847,993</u>

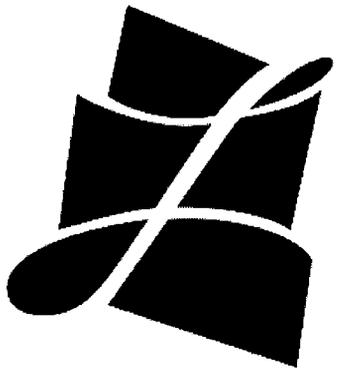
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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds (Continued)
For the Year Ended October 31, 2021

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income	\$ 20,918,677	\$ 13,636,947	\$ 7,890,498	\$ 1,118,067	\$ 43,564,189	\$ 5,208,575
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation and amortization	24,984,326	7,275,608	2,278,011	161,965	34,699,910	82,209
Provision for bad debts	1,025,593	565,770	-	238,427	1,829,790	-
Pension expense (benefit)	1,339,033	430,974	-	(116,460)	1,653,547	-
Other postemployment expense (benefit)	(93,802)	50,942	-	13,293	(29,567)	-
Other	330,224	(1,875)	-	-	328,349	-
Change in assets and liabilities:						
Receivables	(3,663,536)	(584,822)	(42,468)	(556,085)	(4,846,911)	(185,998)
Inventories	(458,083)	-	4,923,813	-	4,465,730	(28,274)
Prepaid expenses and clearing accounts	1,009	74,561	(13,932)	-	61,638	(159,768)
Accounts payable	(4,356,093)	(428,417)	712,208	83,661	(3,988,641)	(2,043,314)
Accrued liabilities	(58,706)	39,830	-	-	(18,876)	-
Unearned revenue	(18,040)	-	-	865	(17,175)	5,656
Due from/to other funds	(477,483)	(25,595)	467,969	8,619	(26,490)	33,242
Compensated absences	(141,949)	(1,783)	-	(33,310)	(177,042)	7,072
Net cash provided by operating activities	<u>\$ 39,331,170</u>	<u>\$ 21,032,140</u>	<u>\$ 16,216,099</u>	<u>\$ 919,042</u>	<u>\$ 77,498,451</u>	<u>\$ 2,919,400</u>
Noncash investing, capital and financing activities:						
Decrease in fair value of investments	<u>\$ (128,924)</u>	<u>\$ -</u>	<u>\$ (22,834)</u>	<u>\$ (4,946)</u>	<u>\$ (156,704)</u>	<u>\$ (48,172)</u>
Gain (loss) on disposal of capital assets	<u>\$ (507,437)</u>	<u>\$ 5,878</u>	<u>\$ -</u>	<u>\$ (17,366)</u>	<u>\$ (518,925)</u>	<u>\$ (5,567)</u>
Cash and cash equivalents, beginning of period						
Cash - unrestricted	\$ 8,733,892	\$ 2,695,124	\$ 3,161,385	\$ 919,572	\$ 15,509,973	\$ 4,784,617
Investments - unrestricted	-	-	14,000,000	4,427,755	18,427,755	-
Cash - restricted	7,188,766	2,949,953	168,828	-	10,307,547	-
Investments - restricted	209,870,699	7,000,000	19,156,203	-	236,026,902	-
Less: Investments with maturity in excess of 90 days	<u>(103,717,532)</u>	<u>-</u>	<u>(9,459,811)</u>	<u>(4,427,755)</u>	<u>(117,605,098)</u>	<u>-</u>
Total	<u>122,075,825</u>	<u>12,645,077</u>	<u>27,026,605</u>	<u>919,572</u>	<u>162,667,079</u>	<u>4,784,617</u>
Cash and cash equivalents, end of period						
Cash - unrestricted	10,336,500	2,715,687	5,954,218	991,676	19,998,081	4,847,993
Investments - unrestricted	-	-	16,000,000	5,094,974	21,094,974	-
Cash - restricted	12,242,892	1,812,477	690,869	-	14,746,238	-
Investments - restricted	181,683,997	11,000,000	18,602,094	-	211,286,091	-
Less: Investments with maturity in excess of 90 days	<u>(98,922,076)</u>	<u>-</u>	<u>(7,897,840)</u>	<u>(5,094,974)</u>	<u>(111,914,890)</u>	<u>-</u>
Total	<u>105,341,313</u>	<u>15,528,164</u>	<u>33,349,341</u>	<u>991,676</u>	<u>155,210,494</u>	<u>4,847,993</u>
Net increase (decrease)	<u>\$ (16,734,512)</u>	<u>\$ 2,883,087</u>	<u>\$ 6,322,736</u>	<u>\$ 72,104</u>	<u>\$ (7,456,585)</u>	<u>\$ 63,376</u>

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
October 31, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$ 1,194,566
Investments	44,861
Accrued interest receivable	<u>177</u>
Total assets	<u>1,239,604</u>
LIABILITIES	
Accounts payable	149,395
Other payables	<u>38,452</u>
Total liabilities	<u>187,847</u>
NET POSITION	
Restricted for individuals, organizations and other governments	<u>\$ 1,051,757</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended October 31, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Bonds posted	\$ 2,380,282
Court costs	536,367
Interest	<u>1,802</u>
Total additions	<u>2,918,451</u>
DEDUCTIONS	
Refunds to individuals/businesses	335,701
Payments to other governments	1,454,591
Other reductions	1,353,384
Bank service charges	<u>12,788</u>
Total deductions	<u>3,156,464</u>
Change in net position	(238,013)
Net position, beginning of year as restated	<u>1,289,770</u>
Net position, end of year	<u>\$ 1,051,757</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position - Discretely Presented Component Units
October 31, 2021

	Cajundome Commission	Lafayette Regional Airport	Lafayette Public Trust Financing Authority	Nonmajor Component Units	Total
ASSETS					
CURRENT ASSETS:					
Cash and interest-bearing deposits	\$ 10,313,408	\$ 27,107,686	\$ 4,508,833	\$ 18,002,144	\$ 59,932,071
Restricted cash and interest-bearing deposits	-	-	628,709	-	628,709
Investments	-	-	12,272,077	-	12,272,077
Accounts receivable, net	407,284	2,151,492	8,961,593	1,286,085	12,806,454
Due from primary government	-	-	-	11,382	11,382
Due from other governmental agencies	1,124,368	14,638,441	-	2,056,523	17,819,332
Inventories	124,280	-	-	246,115	370,395
Prepaid items	7,692	401,864	-	99,126	508,682
Total current assets	<u>11,977,032</u>	<u>44,299,483</u>	<u>26,371,212</u>	<u>21,701,375</u>	<u>104,349,102</u>
NONCURRENT ASSETS:					
Restricted cash and interest-bearing deposits	-	25,997,144	-	4,132,891	30,130,035
Restricted investments	-	-	1,150,000	-	1,150,000
Other assets	-	-	2,316,277	-	2,316,277
Net pension asset	-	-	-	468,241	468,241
Capital assets:					
Non-depreciable	-	124,817,866	64,635	1,552,979	126,435,480
Depreciable, net	-	87,916,544	2,045,416	35,312,436	125,274,396
Total noncurrent assets	-	<u>238,731,554</u>	<u>5,576,328</u>	<u>41,466,547</u>	<u>285,774,429</u>
Total assets	<u>11,977,032</u>	<u>283,031,037</u>	<u>31,947,540</u>	<u>63,167,922</u>	<u>390,123,531</u>
DEFERRED OUTFLOWS OF RESOURCES					
Other postemployment benefits	-	-	-	59,344	59,344
Pensions	201,366	162,308	-	803,541	1,167,215
Total deferred outflows of resources	<u>201,366</u>	<u>162,308</u>	<u>-</u>	<u>862,885</u>	<u>1,226,559</u>
LIABILITIES					
CURRENT LIABILITIES:					
Accounts and other payables	401,070	12,856,500	81,242	1,323,949	14,662,761
Due to primary government	-	-	-	52,526	52,526
Due to other governmental agencies	-	-	-	1,408	1,408
Unearned revenue	1,420,414	32,692	-	39,925	1,493,031
Deposits	-	205,075	-	229,235	434,310
Current portion of long-term liabilities:					
Compensated absences	8,133	-	-	9,672	17,805
Bonds and leases payable	76,402	-	1,150,000	872,000	2,098,402
Total current liabilities	<u>1,906,019</u>	<u>13,094,267</u>	<u>1,231,242</u>	<u>2,528,715</u>	<u>18,760,243</u>
NONCURRENT LIABILITIES:					
Noncurrent portion of long-term liabilities:					
Compensated absences	152,625	106,333	-	511,808	770,766
Bonds and leases payable	167,230	5,209,600	-	8,288,803	13,665,633
Other postemployment benefits	-	-	-	151,176	151,176
Net pension liability	1,108,390	10,192	-	8,552	1,127,134
Total noncurrent liabilities	<u>1,428,245</u>	<u>5,326,125</u>	<u>-</u>	<u>8,960,339</u>	<u>15,714,709</u>
Total liabilities	<u>3,334,264</u>	<u>18,420,392</u>	<u>1,231,242</u>	<u>11,489,054</u>	<u>34,474,952</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes	-	309,173	-	1,959,752	2,268,925
Other postemployment benefits	-	-	-	17,228	17,228
Pensions	2,026,440	473,305	-	1,376,990	3,876,735
Total deferred inflows of resources	<u>2,026,440</u>	<u>782,478</u>	<u>-</u>	<u>3,353,970</u>	<u>6,162,888</u>
NET POSITION					
Net investment in capital assets	-	207,524,810	2,110,051	32,300,172	241,935,033
Restricted for (Note 21):					
Capital projects	25,806	18,364,890	-	335,214	18,725,910
Debt service	-	-	-	2,555,836	2,555,836
External legal constraints/programs	-	-	-	591,306	591,306
Unrestricted	6,791,888	38,100,775	28,606,247	13,405,255	86,904,165
Total net position	<u>\$ 6,817,694</u>	<u>\$ 263,990,475</u>	<u>\$ 30,716,298</u>	<u>\$ 49,187,783</u>	<u>\$ 350,712,250</u>

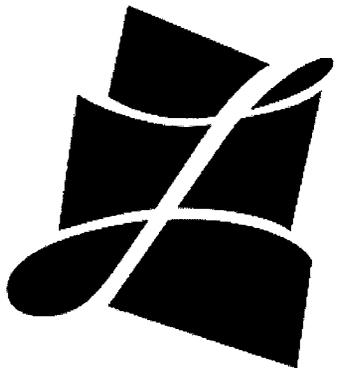
The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Activities - Discretely Presented Component Units
For the Year Ended October 31, 2021

	Cajundome Commission	Lafayette Regional Airport	Lafayette Public Trust Financing Authority	Nonmajor Component Units	Total
Expenses	\$ 5,179,170	\$ 15,518,480	\$ 922,146	\$ 17,623,600	\$ 39,243,396
Program Revenues:					
Charges for services	3,858,218	9,663,454	90,332	12,565,787	26,177,791
Operating grants and contributions	7,616,068	102,005	-	2,755,408	10,473,481
Capital grants and contributions	100,000	30,024,097	-	70,740	30,194,837
Total program revenues	<u>11,574,286</u>	<u>39,789,556</u>	<u>90,332</u>	<u>15,391,935</u>	<u>66,846,109</u>
Net program revenues (expenses)	<u>6,395,116</u>	<u>24,271,076</u>	<u>(831,814)</u>	<u>(2,231,665)</u>	<u>27,602,713</u>
General revenues:					
Taxes-					
Property	-	3,591,179	-	2,494,275	6,085,454
Sales	-	60,503	-	-	60,503
Hotel/motel	3,615,919	-	-	-	3,615,919
Grants and contributions not restricted to specific programs	250,000	49,124	-	-	299,124
Non-employer pension contributions	-	17,521	-	37,149	54,670
Investment earnings	2,113	1,109,756	420,645	73,923	1,606,437
Gain on disposal of capital assets	-	99	-	-	99
Miscellaneous	150,898	107,639	10,369	277,125	546,031
Total general revenues	<u>4,018,930</u>	<u>4,935,821</u>	<u>431,014</u>	<u>2,882,472</u>	<u>12,268,237</u>
Change in net position	10,414,046	29,206,897	(400,800)	650,807	39,870,950
Net position (deficit), beginning	<u>(3,596,352)</u>	<u>234,783,578</u>	<u>31,117,098</u>	<u>48,536,976</u>	<u>310,841,300</u>
Net position, ending	<u>\$ 6,817,694</u>	<u>\$ 263,990,475</u>	<u>\$ 30,716,298</u>	<u>\$ 49,187,783</u>	<u>\$ 350,712,250</u>

The accompanying notes are an integral part of the basic financial statements.



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The financial statements of Lafayette City-Parish Consolidated Government (the “Government”) are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accounting and reporting framework and the more significant accounting policies are described below.

A. Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Primary Government -

The Government operates under a home rule charter. The plan of government provided by the home rule charter is a President-Council form of government. The elected Mayor-President is the head of the executive branch and the elected City Council (5 members) and Parish Council (5 members), jointly will constitute the legislative branch. The Government’s operations include police and fire protection, public transportation (a Government-owned bus system), streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administration services. The Government owns and operates four enterprise activities: (1) a utilities system which generates and distributes electricity and provides water and sewer services; (2) a fiber optic network which provides telephone, cable TV and internet services; (3) an environmental quality division which provides compost and solid waste disposal and other environmental services; and (4) a compressed natural gas service station which provides an alternative fuel source for both public and private vehicles.

Component Units -

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, “Defining the Financial Reporting Entity” establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government’s governing authority (City Council, Parish Council, or Mayor-President) appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or the potential component unit is fiscally dependent on the primary government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component unit with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

Based on these criteria, the Government includes the component units detailed below in the financial reporting entity.

Blended Component Unit -

Lafayette Public Power Authority (LPPA) - LPPA was created by the Louisiana Legislature for the purpose of acquiring electric generating facilities in conjunction with other governmental entities or private enterprises. LPPA owns 50% of a coal-fired generating plant in Boyce, Louisiana (other owners: Cleco - 30%; Louisiana Energy and Power Authority - 20%). All energy produced from LPPA's share of the facility is sold to the Government. The City Council is LPPA's governing authority and the Government's Director of Utilities is its Managing Director. Although it is legally separate from the Government, LPPA is reported as if it were part of the primary government because its governing body is composed of much of the governing body of the Government and all of the energy generated is sold to the Government's Utilities System.

Discretely Presented Component Units -

Downtown Development Authority - Downtown Development Authority was created by the Louisiana Legislature to implement various plans to aid and encourage both private and public development of the Lafayette Centre Development District. The City Council appoints the seven members of the Authority, and the City Council must also approve any development plans of the Authority. Funding is provided by an ad valorem tax. The tax began in 1993 and renewed for a period of 15 years in 2008. The Authority's fiscal year end is December 31.

Cajundome Commission - Cajundome Commission was created in 1987 by an intergovernmental agreement between the City of Lafayette and the University of Louisiana - Lafayette, and is responsible for overseeing the operations of the Cajundome, a multi-purpose civic center. Three of the five members of the Commission are appointed by the Government, and the Government makes an annual contribution toward the operating and capital costs of the Cajundome. The Commission's fiscal year end is October 31.

City Court of Lafayette - City Court of Lafayette was created by the special legislative act. City Court has jurisdiction to hear cases that deal with the City of Lafayette municipal ordinances, traffic violations, parking violations, and cases where the amount disputed or value of the property involved does not exceed \$15,000. The City judges are elected and cannot be removed by the City-Parish officials. City Court of Lafayette is fiscally dependent on the City.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The City Council has the ability to modify or approve its budget, which comes from the General Fund. There are certain funds collected by City Court, pursuant to state statute, which are under the control of City Court. Financial data reported for the City Court component unit is from its separately audited financial statements for the fiscal year ended October 31.

Lafayette Regional Airport - Lafayette Regional Airport is a municipally owned, non-hub airport located on U.S. Highway 90 East in the City of Lafayette. The Airport provides passenger service through three regional carriers. The major source of revenue for the Airport is rentals on buildings, hangars, land and terminal space. The Airport is governed by a seven member, non-elected commission. Five members are appointed by the Government, one member is appointed by the Mayor-President, and one member is appointed by the mayors of the various municipalities surrounding Lafayette. The Parish Council has the ability to approve and/or deny each annual budget for the commission. The Airport's fiscal year end is December 31.

Lafayette Parish Waterworks District North - Lafayette Parish Waterworks District North was created under the provisions of Louisiana Revised Statutes 33:3811, for the purpose of providing potable drinking water to the rural areas of Lafayette Parish. The District is governed by a board of commissioners composed of nine members appointed by the Government. Each board of commissioners serves a four year term and cannot serve more than 12 years. The Parish Council has the ability to impose its will by setting rates and approving the District's debt. The District's fiscal year end is December 31.

Lafayette Parish Waterworks District South - Lafayette Parish Waterworks District South was issued a charter by the State of Louisiana and a franchise from the Parish of Lafayette on October 10, 1974. The District's purpose is to provide a water system for the southern district of Lafayette Parish. The Government's Parish Council appoints the governing body of the District. The Parish Council has the ability to impose its will by setting rates and approving the District's debt. The District's fiscal year end is August 31.

Lafayette Public Trust Financing Authority (LPTFA) - LPTFA was formed as a public trust on January 16, 1979 pursuant to Chapter 2-A of Title 9 of the Louisiana revised statutes. The Government's Council approves the by-laws and debt issues of LPTFA. The beneficiary of the trust is the City of Lafayette. LPTFA was created to provide financing to low and moderate income families within the Parish of Lafayette. The governing body is comprised of a board of seven trustees appointed by the Government's City Council. LPTFA's fiscal year end is March 31.

Lafayette Parish Bayou Vermilion District - Lafayette Parish Bayou Vermilion District is a corporate body created under Chapter 32 of Title 33 of the Louisiana Revised Statutes of 1950, comprised of R.S. 33:9201 through 33:9210. The District is governed by a Board of Commissioners composed of nine members. Two members are appointed by the chief executive officers of the incorporated municipalities of Lafayette Parish other than the City of Lafayette; one member is appointed by the chief executive officer of Lafayette Consolidated Government; three members, one of whom shall be a black citizen, shall be appointed by the governing authority of the City of Lafayette; one member shall be appointed by the chief executive officer of Lafayette Parish; and two members shall be appointed by the governing authority of Lafayette Consolidated Government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The District's purpose is that of improving the water quality and the aesthetics of the Bayou Vermilion within the Parish of Lafayette in an effort to promote the bayou as a recreational and cultural asset to create and control a new type of viable economic development adjacent to Bayou Vermilion so as to provide a diversified economic base for the City and Parish of Lafayette and to do any and all other act which would enhance the general condition of Bayou Vermilion. The Parish Council has the ability to impose its will on the District by approving the levying of taxes and the issuance of debt. The District's fiscal year end is December 31.

Lafayette Parish Communication District - Lafayette Parish Communication District consists of the "911" Fund, the Office of Homeland Security and Emergency Preparedness Fund, and the Communication System Management Fund. The "911" Fund was created by House Bill No. 480, Act No. 788 and signed into law July 18, 1979 for the purpose of establishing local emergency telephone response service for Lafayette Parish. The Lafayette Parish Council acting as the governing authority for Lafayette Parish shall determine the methods and sources of funding for the District. The Office of Homeland Security and Emergency Preparedness Fund (OHSEP) was consolidated with Lafayette Parish Communication District on November 1, 1984. Funding for OHSEP is provided by State of Louisiana Office of Homeland and Emergency Preparedness and the Government. Any revenues in excess of expenditures are refunded proportionately to the City and Parish of Lafayette at the end of each fiscal year. The Communication System Management Fund (CSMF) was established on November 1, 1986 to administer the City of Lafayette's 800 Megahertz Radio System. CSMF charges Lafayette Utilities System and surrounding communities a rental fee for radio tower usage. The City of Lafayette reimburses CSMF for excess expenditures over revenues received from tower rentals. The economic resources held by the District are a direct benefit for the citizens of Lafayette Parish. The relationship between the Government and the District is such that exclusion would cause the Government's financial statements to be incomplete. The District's fiscal year end is October 31.

Complete financial statements of the above component units that issue separate financial statements can be obtained at the office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802.

Related Organizations

The Government is responsible for appointing members of the boards of other organizations, but the Government's accountability for these organizations do not extend beyond making the appointments.

The following agencies are related organizations to the Government. Each organization's financial statements, for those that issue financial statements, can be obtained at their respective administrative offices listed as follows:

Industrial Development Board
(no financial statements)

Housing Authority of Lafayette
115 Kattie Drive
Lafayette, Louisiana 70501

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Lafayette Parish Conventions and Visitors Commission
Post Office Box 52066
Lafayette, Louisiana 70505

Lafayette City-Parish Recreation Advisory Commission
(no financial statements)

Lafayette Crime Prevention Advisory Commission
(no financial statements)

Planning and Zoning Commission
(no financial statements)

Joint Ventures

The Acadiana Criminalistics Laboratory Commission (Acadiana Crime Lab) was created by State statute and is comprised of a 21-member board of commissioners, for which the Government has one appointment. The Acadiana Crime Lab is financed primarily through court costs with any deficit allocated on a pro rata basis to each participating Parish. For 2021, the Government's operating appropriation was \$125,000. The Acadiana Crime Lab's financial statements can be obtained at the following:

Acadiana Criminalistics Laboratory Commission
5004 West Admiral Doyle
New Iberia, Louisiana 70560

Jointly Governed Organization

The Government is responsible for appointing one member of the Teche-Vermilion Fresh Water District. This appointment represents less than a voting majority of this respective board. There is no ongoing financial interest or ongoing financial responsibility for this organization.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

The Government's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund and combined nonmajor fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-Wide Financial Statements - (GWFS)

The government-wide financial statements include the statement of net position and the statement of activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds and other various functions of government for charges such as electric fees and contributions between the primary government and its component units which are reported as external transactions. These statements distinguish between the governmental and business-type activities of the Government. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The primary government is reported separately from the legally separate component units as detailed in the previous section.

In the government-wide statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Government's net position is reported in three parts – net investment in capital assets, restricted net position; and unrestricted net position. The Government's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

The government-wide statement of activities reports both the gross and net cost of each of the Government's functions and business-type activities. The functions are also supported by general government revenues (property taxes, sales and use taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and for various services provided and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The net cost (by function or business-type activity) is normally covered by general revenue (property taxes, sales taxes, intergovernmental revenues, interest income, etc.).

Indirect costs are based on a study conducted by MGT of America Consulting, LLC. A Full Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various City-Parish departments/funds. These costs are recorded as expenditures in the other funds and as revenue in the General Fund. Support services allocated for 2021 amounted to \$447,446 for grant programs and \$6,371,665 for other funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements - (FFS)

The fund financial statements provide information about the Government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The Government reports the following major governmental funds:

General Fund -

This is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Government is required to maintain two separate general funds as follows: 1) City General Fund which accounts for resources used to finance the legally defined services of the City government; and 2) Parish General Fund which accounts for resources used to finance the legally defined services of the Parish government.

Sales Tax Capital Improvements Fund -

This fund accounts for the portion of proceeds derived from the City's sales and use tax that is dedicated for capital improvements.

The other governmental funds of the Government are considered non-major funds. They include special revenue funds which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, debt service funds, and capital projects funds.

The Government reports the following major enterprise funds:

Utilities System Fund -

This fund accounts for the provision of electric, water and sewer services to the residents of the City and some residents of the Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Communications System Fund -

This fund accounts for the provision of wholesale fiber bandwidth to retail companies for resale and the provision of telephone, cable TV and internet services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

Lafayette Public Power Authority (LPPA) -

This fund accounts for the operations of a coal-fired electric generation plant in Boyce, Louisiana, and the sale of energy produced to the Government. LPPA owns 50% of the total plant and accounts for 50% of total costs. The City has agreed to purchase all electric power from LPPA under the terms of a power sales contract. All activities necessary to provide such services are accounted for in LPPA, which is a blended component unit of the Government.

In addition, the Government reports the following:

Internal Service Funds -

These funds account for vehicle and transportation services, printing services, and self-insurance including medical insurance coverage provided to other departments on a cost reimbursement basis.

Custodial Funds -

These funds account for assets held by the Government to cover estimated court costs in connection with criminal and civil suits and on behalf of other funds within the Government.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. A fund is considered major if it is the primary operating fund of the Government or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Government's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the Government's governmental activities, the financial statements of the internal services funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The Government's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Government, these funds are not incorporated into the government-wide statements.

C. Basis of Accounting

Government-wide, proprietary and fiduciary fund financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the Government gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, property taxes are recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Except for miscellaneous supplies warehoused at central locations and issued to operating departments as needed, purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and Cash Equivalents

Cash includes amounts in demand deposits and on hand. For purposes of statements of cash flows, highly liquid investments (including restricted assets) with an original maturity of three months or less are considered to be cash equivalents.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The cash balances of substantially all funds and of other legally separate entities are pooled and invested by the Government for the purpose of increasing earnings through investment activities. The purpose of this consolidated account is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each participating fund shares in the investment earnings according to its average cash and investment balance. The individual funds' portion of the pool's assets are presented as "Cash, Investments and Accrued Interest," as applicable based on its percentage of the total of each item. In addition, separate bank accounts have been established for certain restricted funds as required by bond indentures for related bond issues.

Investments

Under state law the Government may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Government may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

In accordance with professional standards, investments meeting the criteria specified in the standards are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do not meet the requirements are stated at cost. These investments include overnight repurchase agreements and amounts invested in LAMP.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Major receivable balances for the governmental funds include sales and use taxes, federal and state grants.

Accounts receivable for the Utilities System Fund, Communications System Fund, and the Environmental Services Disposal Fund are reported net of an allowance. The allowance amount at October 31, 2021 was \$1,069,077, \$336,588, and \$298,537 respectively.

Loans receivable in governmental funds consist of rehabilitation, first-time homebuyers loans, etc., that are generally not expected or scheduled to be collected in the subsequent year. These are reported net of allowances. The allowance amounts are reflected on the face of the financial statement, as applicable.

Interfund Receivables and Payables

Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Inventories and Prepaid Items

Miscellaneous supplies warehoused at central locations are stated at cost (moving average). Building materials stockpiled for the Government's housing rehabilitation program, which supplies are eligible for grant reimbursement only when actually used in a project, are stated at average cost.

Inventories, other than fuel oil, held by the Utilities System Fund and the Internal Service Funds are stated at average cost. Fuel oil inventory in the Utilities System Fund is stated at the lower of cost or market. Coal inventory held by LPPA is stated at the lower of cost or market as determined by the average cost method.

Governmental fund type inventories are recorded under the consumption method in the fund financial statements. Appropriate allowances have been recorded for obsolete items. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Bond Premiums, Discounts, and Start-up Costs

In governmental funds, bond premiums, discounts, and issuance costs are recognized in the current period. In proprietary funds (and for governmental funds, in the government-wide statements), bond premiums and discounts are deferred and amortized over the terms of the bonds to which they apply. Also included in assets of the proprietary funds are start-up costs of the Communications System (as defined by applicable professional standards). These costs will be recovered by future rates of the Communications System and will be amortized over their cost recovery period.

Restricted Assets

Certain resources of the Utilities System Fund, Communications System Fund and LPPA are classified as restricted assets on the statement of net position because their use is limited by bond ordinances or for self-insurance purposes, or because they represent customers' deposits being held.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The Government maintains a threshold level of \$1,000 or more for capitalizing fixed assets.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Government-Wide Financial Statements -

In the government-wide financial statements, all governmental capital assets of City of Lafayette, Lafayette Parish Government subsequent to 1979, and Lafayette City-Parish Consolidated Government are valued at cost where historical records are available and at estimated historical cost where historical records cannot be located. All capital assets are recorded at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their acquisition value at the date of donation. All capital assets of Lafayette Parish Government which were purchased prior to 1980 are valued at estimate historical cost with the exception of buildings. Buildings have been recorded at insured values in effect in 1980. This basis is not in accordance with generally accepted accounting principles which require that such assets be recorded at cost or estimated historical cost. The potential differences resulting from the use of insured values as opposed to cost have been determined to be insignificant to the Government. Prior to November 1, 2001, governmental funds' infrastructure assets were not capitalized.

Capital assets in the Utilities System Fund were initially recorded on November 1, 1949 at values assigned by a survey and analysis conducted by the City's consulting engineers. Capital assets acquired since the original capitalization and all other proprietary fund capital assets are valued at historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Buildings and improvements	8 - 40
Equipment (vehicles and movables)	3 - 20
Infrastructure	25 - 40
Utility plant and equipment	5 - 100
Acquisition adjustments	8 - 9

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fund Financial Statements –

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The Government capitalizes interest cost during the construction phase of major capital projects of proprietary funds. The amount of interest cost capitalized on major capital projects acquired or constructed with proceeds of restricted tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments purchased with proceeds of the related borrowings from the date of the borrowing until the assets are placed in service. Total interest incurred for the year ended October 31, 2021 for the proprietary funds and business-type activities was \$15,709,924. The total amount for business-type activities was expensed.

Total interest incurred for the year ended October 31, 2021 for the governmental funds was \$10,916,471 and for governmental activities was \$9,614,562. The total amount for both the governmental funds and the governmental activities was expensed.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, GASB requires an entity to delay recognition of decreases in net position as expenditures until a future period. In other instances, entities are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At October 31, 2021, the Government's deferred outflows of resources and deferred inflows of resources are attributable to unamortized losses on bond refundings, OPEB, and pension plans.

Compensated Absences

Employees earn vacation pay in varying amounts ranging from eight hours per month to 16 hours per month, depending upon length of service. At the end of each year, annual leave may be carried forward provided the amount carried forward does not exceed an employee's annual earning rate at the time. Unused annual leave (in excess of what can be carried forward) is credited to the employee's sick leave balance. Subject to the above limitation, unused vacation is paid to an employee upon retirement or resignation at hourly rates being earned at separation.

Sick leave is accumulated at the rate of 12 days per year, and any unused sick leave may be carried forward without limitation. No sick leave is paid upon resignation. Employees separated due to retirement or deaths are paid for all accumulated sick leave at the hourly rates being earned by that employee at separation.

In the government-wide and proprietary fund financial statements, the Government accrues accumulated unpaid vacation and sick leave and associated related costs when earned (or estimated to be earned) by the employee. The current portion is the amount estimated to be used/paid in the following year. The remainder is reported as non-current. Compensated absences typically have been liquidated by the General Fund and a few other governmental funds. Claims liabilities typically have been liquidated by the internal service funds.

Long-term Obligations

The accounting treatment of long-term obligations depends on whether the obligation relates to governmental or proprietary fund obligations and whether they are reported in the government-wide or fund financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. The long-term obligations consists primarily of bonds payable, accrued compensated absences, and claims payable.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. These long-term obligations include claims and judgements, compensated absences, OPEB, and pension and are generally liquidated by the General Fund. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide financial statements.

Equity Classifications

Government-Wide Financial Statements –

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Government reports three components as follows:

- (1) Net investment in capital assets - This component consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- (2) Restricted net position - This component is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Government's bonds. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.
- (3) Unrestricted net position - This component consists of all other net position that does not meet the definition of the above two components and is available for general use by the Government.

The government-wide statement of net position reports \$349,946,499 of restricted net position of which \$130,594,191 is restricted by enabling legislation.

Fund Financial Statements –

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- (1) Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

- (2) Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- (3) Committed – amounts that can be used only for specific purposes determined by a formal action of the council members. The City and Parish Councils are the highest level of decision-making authority for the Government. Commitments may be established, modified, or rescinded only through ordinances approved by council members.
- (4) Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Government’s adopted policy, only the City and Parish Councils may assign amounts for specific purposes.
- (5) Unassigned – the residual classification for the General Fund and includes amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

At October 31, 2021, the governmental funds’ balance sheet reports restricted fund balance for capital expenditures in the amount of \$173,330,161, of which the following amounts are for encumbrances:

	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Encumbrances	\$ 21,022,085	\$ 27,136,422	\$ 48,158,507

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Government considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Government considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City and Parish Councils provided otherwise in its commitment or assignment actions.

Proprietary fund equity is classified the same as in the government-wide statements.

Interfund Transfers

Permanent reallocations of resources between funds of the primary government are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between governmental funds and proprietary funds have been eliminated.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law the Government may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Government may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At October 31, 2021, the Government had demand deposits (book balances) totaling \$102,221,863 as follows:

	Primary Government	Fiduciary Funds	Total
Interest-bearing deposits	\$ 101,027,297	\$ 1,194,566	\$ 102,221,863

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the Government's deposits may not be recovered or the collateral securities that are in the possession of the outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Government or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at October 31, 2021, are secured as follows:

Bank balances	\$104,335,984
Federal deposit insurance	\$ 250,000
Pledged securities	104,085,984
Total federal deposit insurance and pledged securities	\$104,335,984

Deposits in the amount of \$104,085,984 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the Government's name. The Government does not have a policy for custodial credit risk.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Investments

As of October 31, 2021, the Government's investments were as follows:

Investment Type	
Primary Government:	
Repurchase agreements	\$ 57,000,000
U.S. Treasuries	373,869,948
U.S. Instrumentalities	133,039,703
LAMP	<u>3,722,889</u>
Total primary government	<u>567,632,540</u>
Fiduciary Funds:	
U.S. Treasuries	38,980
U.S. Instrumentalities	5,370
LAMP	<u>511</u>
Total fiduciary funds	<u>44,861</u>
Total investments	<u>\$ 567,677,401</u>

The Government participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide safe environment for the placement of public funds in short-term, high quality investments. The financial statements for LAMP may be accessed on their website (<https://www.lampool.com>). The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. The following provides information that is relevant to LAMP:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosures using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 or 762 days for U.S. Government variable rate investments. The WAM for LAMP's total investments is 45 days as of October 31, 2021.

The investments of LAMP are stated at fair value which is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pooled shares. LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The following provides information about interest rate risk associated with the Government's investments:

Primary Government:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase agreements	10%	\$ 57,000,000	\$ 57,000,000	\$ -
U.S. Treasuries	66%	373,869,948	323,113,425	50,756,523
U.S. Instrumentalities	23%	133,039,703	97,270,384	35,769,319
State Investment Pool (LAMP)	1%	3,722,889	3,722,889	-
Total	100%	\$ 567,632,540	\$ 481,106,698	\$ 86,525,842

Fiduciary Funds:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Investment Maturities</u>		
		<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
U.S. Treasuries	87%	\$ 38,980	\$ 28,219	\$ 10,761
U.S. Instrumentalities	12%	5,370	5,370	-
State Investment Pool (LAMP)	1%	511	511	-
Total	100%	\$ 44,861	\$ 34,100	\$ 10,761

Credit rate risk: The risks are managed by restricting investments to those authorized by R.S. 33:5162. The Government's Investment Policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Government's investments in U.S. Treasuries and U.S. Instrumentalities were rated AA+ by Standard and Poor's and repurchase agreements were not rated.

Concentration of credit risk: R.S. 33:2955 provides that all fixed income investments be appropriately diversified by maturity, security, sector, and credit quality. At October 31, 2021, no more than 5 percent of the Government's total investments were invested in any single issue.

Custodial Credit Risk - In the event of the failure of the counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government's investment policy requires all investments to be in the Government's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Government. Accordingly, the Government had no custodial credit risk related to its investments.

In accordance with GASB Statement No. 31, the Government recognized a net decrease in the fair value of investments in the amount of \$890,712 and \$0 for the primary government and fiduciary funds, respectively. This amount takes into account all changes in fair value that occurred during the year. The unrealized loss on investments held at October 31, 2021 was \$430,768 and \$0 for the primary government and fiduciary funds, respectively.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Receivables

At October 31, 2021, receivables consist of the following:

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Accounts, net	\$ 3,260,704	\$ 32,437,813	\$ 35,698,517	\$ 2,197,710
Loans receivable, net	2,562,940	-	2,562,940	8,957,549
Ad valorem taxes	-	-	-	1,631,319
Assessments	28,663	-	28,663	-
Accrued interest	1,319,573	20,123	1,339,696	-
Other	-	-	-	19,876
	<u>\$ 7,171,880</u>	<u>\$ 32,457,936</u>	<u>\$ 39,629,816</u>	<u>\$ 12,806,454</u>

(5) Ad Valorem Taxes

Fund financial statements -

City of Lafayette:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in April or May and are billed to taxpayers in November. The taxes are levied for the period of November 1 through October 31. Billed taxes become delinquent on January 1 of the year following the year they attach as an enforceable lien. Revenues from ad valorem taxes are budgeted and recognized as revenue in the year billed. The City bills and collects its own property taxes using the assessed values determined by the Tax Assessor of Lafayette Parish.

For the year ended October 31, 2021, taxes of 17.94 mills were levied on property with net assessed valuations totaling \$1,538,106,171 and were dedicated as follows:

General corporate purposes	5.42 mills
Maintenance of public streets	1.29 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.92 mills
Maintenance and operation of fire and police departments	8.18 mills

Total taxes levied were \$27,593,697. Taxes receivable at October 31, 2021 totaled \$1,299,147, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Lafayette Parish:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied by Lafayette Parish in August of 2020 and were billed to the taxpayers by the Assessor in November of 2020 for the period November 1, 2020 through October 31, 2021. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. Taxes are budgeted and the revenue recognized in the year following the assessment, which is the year for which the taxes are levied.

The taxes are based on assessed values determined by the Tax Assessor of Lafayette Parish and are collected by the Sheriff. The taxes are remitted net of deductions for Pension Fund contributions. For the year ended October 31, 2021, taxes of 29.285 mills were levied on property with net assessed valuations totaling \$2,202,052,148 and were dedicated as follows:

General corporate purposes, in city	1.625 mills
General corporate purposes	3.250 mills
Maintenance of buildings, drainage, roads, and bridges	18.845 mills
Debt service contingency	2.000 mills
Combined public health	2.210 mills
Storm water management	1.180 mills
Parish fire protection	0.175 mills

Total taxes levied during 2020 for 2021, exclusive of homestead exemptions, were \$57,960,968. Taxes receivable at October 31, 2021 totaled \$626,213, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

Government-wide financial statements -

Property taxes are recognized in the year for which they are levied, net of uncollectible amounts, as applicable.

(6) Due From Other Governmental Agencies

Amounts due from other governmental agencies consist of the following at October 31, 2021:

Fund financial statements:

Governmental funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted	\$ 8,935,672
Federal Grant funds	9,935,558
State of Louisiana:	
Federal pass-through grant funds	2,587,265
State grant funds	32,260
Other	77,556
Total amount reported in governmental funds	<u>\$ 21,568,311</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Proprietary funds -		
FEMA grant funds		<u>\$ 10,117,960</u>
Government-wide financial statements:		
Total amount reported in governmental funds		\$ 21,568,311
Total amount reported in proprietary funds		10,117,960
Additional sales and use taxes due from Lafayette Parish School Board		<u>9,098,851</u>
		<u>\$ 40,785,122</u>

(7) Restricted Assets - Enterprise Funds

Restricted assets of Utilities System Fund consist of the following at October 31, 2021:

Bond reserve fund		\$ 17,166,383
Capital additions and contingencies fund		112,428,735
Bond construction fund		54,743,317
Customers' deposits		<u>9,964,685</u>
Total		<u>\$ 194,303,120</u>

Restricted assets of Communications System Fund consist of the following at October 31, 2021:

Capital additions and contingencies fund		\$ 12,638,854
Customers' deposits		<u>173,623</u>
Total		<u>\$ 12,812,477</u>

Restricted assets of LPPA consist of the following at October 31, 2021:

Bond reserve fund		\$ 9,526,616
Capital additions and contingencies		5,283,368
Fuel cost stability fund		<u>4,500,044</u>
Total		<u>\$ 19,310,028</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(8) Capital Assets

Capital assets activity for the year ended October 31, 2021 was as follows:

	<u>Balance</u> 11/01/20	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 10/31/21
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 44,456,807	\$ 2,715,880	\$ 392,138	\$ 46,780,549
Construction in progress	64,525,849	35,707,393	33,548,547	66,684,695
Other capital assets:				
Land improvements	9,578,166	1,064,160	-	10,642,326
Buildings and improvements	207,148,731	9,813,171	67,028	216,894,874
Vehicles	67,145,718	4,186,170	3,695,586	67,636,302
Movables	47,973,960	2,801,609	1,750,062	49,025,507
Infrastructure	769,497,708	23,581,638	-	793,079,346
Totals	<u>1,210,326,939</u>	<u>79,870,021</u>	<u>39,453,361</u>	<u>1,250,743,599</u>
Less accumulated depreciation				
Land improvements	3,079,406	460,650	-	3,540,056
Buildings and improvements	108,942,991	4,411,610	35,240	113,319,361
Vehicles	44,070,943	4,418,904	3,606,812	44,883,035
Movables	31,598,094	3,480,113	1,569,831	33,508,376
Infrastructure	401,110,334	19,199,470	-	420,309,804
Total accumulated depreciation	<u>588,801,768</u>	<u>31,970,747</u>	<u>5,211,883</u>	<u>615,560,632</u>
Governmental activities, capital assets, net	<u>\$ 621,525,171</u>	<u>\$47,899,274</u>	<u>\$34,241,478</u>	<u>\$ 635,182,967</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 24,359,759	\$ 844,995	\$ -	\$ 25,204,754
Construction in progress	34,006,737	46,543,452	41,949,836	38,600,353
Other capital assets:				
Buildings and improvements	2,564,029	-	-	2,564,029
Electric plant	877,758,144	16,749,338	1,802,823	892,704,659
Water plant	171,245,388	4,008,148	73,721	175,179,815
Sewer plant	257,421,349	11,068,836	690,620	267,799,565
Fiber optics	167,089,024	9,759,730	1,513,988	175,334,766
Equipment	17,994,510	207,601	713,106	17,489,005
Totals	<u>1,552,438,940</u>	<u>89,182,100</u>	<u>46,744,094</u>	<u>1,594,876,946</u>
Less accumulated depreciation				
Buildings and improvements	2,474,542	5,816	-	2,480,358
Electric plant	498,499,760	16,898,764	1,410,497	513,988,027
Water plant	83,109,212	4,028,241	-	87,137,453
Sewer plant	100,485,047	5,969,559	463,719	105,990,887
Fiber optics	96,111,895	7,172,080	1,511,963	101,772,012
Equipment	6,863,918	535,593	638,728	6,760,783
Total accumulated depreciation	<u>787,544,374</u>	<u>34,610,053</u>	<u>4,024,907</u>	<u>818,129,520</u>
Business-type activities, capital assets, net	<u>\$ 764,894,566</u>	<u>\$54,572,047</u>	<u>\$42,719,187</u>	<u>\$ 776,747,426</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 2,212,333
Public safety	3,822,093
Public works	3,048,593
Urban redevelopment and housing	18,977
Culture and recreation	3,037,891
Health and welfare	79,882
Economic opportunity	5,821
Economic development and assistance	461,370
Internal service funds	84,316
Infrastructure depreciation is unallocated	<u>19,199,471</u>
Total	<u>\$ 31,970,747</u>

Depreciation expense was charged to business-type activities as follows:

Electric	\$ 16,882,927
Water	4,014,570
Wastewater	5,969,559
Fiber optics	7,172,080
Coal-fired electric plant	395,280
Solid waste collection services	<u>161,966</u>
Total	<u>\$ 34,596,382</u>

Construction in progress for the governmental activities is comprised of the following:

Fund type/Funding source/ Project type:	Project Authorization	Capitalized to Date	Construction in Progress	Remaining Authorized
Capital Projects Funds:				
Bond proceeds-				
Streets and drainage projects	\$ 111,637,872	\$ 15,151,469	\$ 54,683,379	\$ 41,803,024
Parks and recreation	2,597,339	28,351	1,178,940	1,390,048
Building improvements	<u>3,678,326</u>	-	<u>928,056</u>	<u>2,750,270</u>
	<u>117,913,537</u>	<u>15,179,820</u>	<u>56,790,375</u>	<u>45,943,342</u>
Other sources-				
Building improvements	138,480	-	20,843	117,637
Streets and drainage projects	<u>33,142,530</u>	<u>10,892,951</u>	<u>3,394,338</u>	<u>18,855,241</u>
	<u>33,281,010</u>	<u>10,892,951</u>	<u>3,415,181</u>	<u>18,972,878</u>
Other Governmental Funds:				
Other sources-				
Building improvements	31,825,000	14,742,391	1,006,694	16,075,915
Streets and drainage projects	<u>44,660,158</u>	<u>15,905,604</u>	<u>5,472,445</u>	<u>23,282,109</u>
	<u>76,485,158</u>	<u>30,647,995</u>	<u>6,479,139</u>	<u>39,358,024</u>
Total	<u>\$ 227,679,705</u>	<u>\$ 56,720,766</u>	<u>\$ 66,684,695</u>	<u>\$ 104,274,244</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Construction in progress for the business-type activities is comprised of the following:

<u>Funding source/ Project type:</u>	<u>Project Authorization</u>	<u>Capitalized to Date</u>	<u>Construction in Progress</u>	<u>Remaining Authorized</u>
Equity-				
Electric plant	\$ 75,543,336	\$ 25,219,791	\$ 14,787,277	\$ 35,536,268
Water plant	16,759,708	3,332,779	953,229	12,473,700
Sewer plant	19,892,053	15,305,873	797,713	3,788,467
Fiber optics	<u>24,585,607</u>	<u>16,775,337</u>	<u>1,133,507</u>	<u>6,676,763</u>
	<u>136,780,704</u>	<u>60,633,780</u>	<u>17,671,726</u>	<u>58,475,198</u>
Bond proceeds-				
Electric plant	40,853,429	1,629,304	4,792,123	34,432,002
Water	18,194,307	2,044,518	5,282,947	10,866,842
Sewer	<u>37,750,000</u>	<u>5,042,681</u>	<u>10,853,557</u>	<u>21,853,762</u>
	<u>96,797,736</u>	<u>8,716,503</u>	<u>20,928,627</u>	<u>67,152,606</u>
Total	<u>\$ 233,578,440</u>	<u>\$ 69,350,283</u>	<u>\$ 38,600,353</u>	<u>\$ 125,627,804</u>

(9) Accounts and Other Payables

Accounts and other payables consist of the following at October 31, 2021:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Accounts	\$ 6,542,959	\$ 9,827,605	\$ 16,370,564	\$ 9,580,849
Accrued liabilities	3,076,415	3,131,447	6,207,862	5,019,985
Contracts	5,591,352	3,874,028	9,465,380	-
Retainage	2,607,471	720,364	3,327,835	13,969
Accrued interest	1,008,428	-	1,008,428	47,958
Other	<u>3,960,162</u>	<u>-</u>	<u>3,960,162</u>	<u>-</u>
	<u>\$ 22,786,787</u>	<u>\$ 17,553,444</u>	<u>\$ 40,340,231</u>	<u>\$ 14,662,761</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Interfund Receivables and Payables

Interfund receivables and payables at October 31, 2021 consist of the following:

	Due from	Due to
Major funds:		
General Fund	\$ 6,323,103	\$ 1,322,494
Sales Tax Capital Improvements	7,163,632	37,467
Nonmajor governmental funds:		
Special revenue funds	2,737,044	12,847,110
Debt service funds	1,268,348	2,520,985
Capital projects funds	-	33
Enterprise funds:		
Utilities System	407,403	1,684,281
Communications System	5,827	888,976
Lafayette Public Power Authority	-	203,882
Nonmajor enterprise funds	1,636,747	-
Internal service funds	9,583	46,459
	\$ 19,551,687	\$ 19,551,687

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

(11) Receivables and Payables Between Primary Government and Component Units

Balances at October 31, 2021 consist of the following:

	Receivable	Payable
Primary Government:		
General Fund	\$ 52,526	\$ 11,382
Component Units:		
Lafayette Parish Communication District	11,382	52,526
	\$ 63,908	\$ 63,908

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(12) Interfund Transfers

Interfund transfers for the year ended October 31, 2021 consist of the following:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ 3,331,459	\$ 9,222,058
Sales Tax Capital Improvements	1,540,845	922,512
Nonmajor governmental funds:		
Special revenue funds	20,415,215	14,290,678
Debt service funds	1,565,487	1,085,565
Capital projects funds	19,072	929,107
Enterprise funds:		
Utilities System	11,241	32,067
Communications System	-	5,928
Other enterprise funds	-	36,082
Internal service fund:		
Central Vehicle Maintenance Fund	-	3,071
Central Printing Fund	11,299	-
Group Hospitalization Fund	-	367,550
	\$ 26,894,618	\$ 26,894,618

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund required, and (3) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(13) Transactions Between Primary Government and Discretely Presented Component Units

The following transactions between the primary government and its discretely presented component units for the year ended October 31, 2021 are reported as external transactions in the government-wide statement of activities:

Governmental activities:	
Transfer to Cajundome Commission to subsidize operations	\$(7,616,068)
Transfer from Cajundome Commission for assignment of capital assets	28,616
Transfer to Firemen's Pension and Relief Fund to subsidize operations	(474,622)
Transfer to Police Pension and Relief Fund to subsidize operations	(436,843)
Transfer to Lafayette Parish Communications District for tower rental	(65,899)
Transfer to Lafayette Parish Communications District to fund operations of the Office of Emergency Preparedness	(83,508)
Total	\$(8,648,324)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(14) Interfund Loans – Notes Receivable/Notes Payable

In addition to the sale of Bonds to finance the Communication's fiber optics infrastructure, the Communications System entered into various notes payable to the Utilities System for costs associated with the start-up of the new Communications System which were advanced by the Utilities System. In accordance with La. R.S. 45:844.52(C) (2), funds advanced by the Utilities System Fund for start-up costs of the Communications System must be repaid at interest rates and on terms and conditions available to private enterprises in the open market. The total of the notes is reported as interfund loans – notes receivable in the Utilities System Fund and as interfund loans – notes payable in the Communications System Enterprise Fund.

Note Payable - Fiber Assets - This note covers the reimbursement to the Utilities System for the transfer of its fiber optic network, including various related vehicles and equipment, and its fiber inventory to the Communications System Enterprise Fund. The note payable in the amount of \$12,472,187 is payable in 20 years with annual payments ranging from \$50,000 through \$1,226,599 including interest at 3.25%. As of October 31, 2021, the outstanding principal balance was \$11,175,412.

Note Payable - Start-up Costs – This note covers funds advanced by the Utilities System for Start-up costs. Start-up costs include legal, engineering, and other professional services, cost of a feasibility study, bond ratings, and other costs associated with obtaining financing occurred during the period of July 7, 2004 through June 28, 2007. The note payable in the amount of \$3,500,891 is payable in 20 years with annual payments ranging from \$50,000 through \$308,220 including interest at 3.25%. As of October 31, 2021, the outstanding principal balance was \$2,808,164.

Notes Payable - Imputed Taxes - These notes cover the amount for imputed taxes which are obligated to be included in its rates an amount equal to all taxes, fees, and other assessments that would be applicable to a similarly situated private provider of the same services in accordance with the Louisiana Public Service Commission (LPSC) Cost Allocation and Affiliate Transaction Rules as adopted by the LPSC on September 14, 2005. The applicable imputed taxes include: property, franchise, and sales taxes. The note payable for 2009 and 2010 imputed taxes is \$3,139,464, payable in 20 years with annual payments ranging from \$50,000 through \$273,418, including interest at 3.25%. As of October 31, 2021, the outstanding principal balance was \$2,491,081.

The note payable for 2011 imputed taxes is \$1,571,967, payable in 20 years with annual payments ranging from \$25,000 through \$136,924, including interest at 3.25%. The note payable for 2012 imputed taxes is \$1,202,261, payable in 20 years with annual payments ranging from \$25,000 through \$97,488, including interest at 3.25%. As of October 31, 2021, the outstanding principal balances were \$1,247,501 and \$951,526 for 2011 and 2012 imputed taxes, respectively.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Note Payable - 2011 Operating Loan – This note payable provides additional funds for operations. The note payable in the amount of \$5,836,390 is payable in 20 years with annual payments ranging from \$50,000 through \$453,387, including interest at 3.25%. As of October 31, 2021, the outstanding principal balance was \$4,425,276.

The annual debt service requirements to maturity of these loans at October 31, 2021 follows:

Year	Principal	Interest	Total
2022	\$ -	\$ 375,358	\$ 375,358
2023	1,671,919	723,548	2,395,467
2024	1,738,795	668,124	2,406,919
2025	1,808,348	610,481	2,418,829
2026	1,880,681	550,535	2,431,216
2027 - 2031	10,593,832	1,766,117	12,359,949
2032 - 2034	5,405,385	204,077	5,609,462
	<u>\$ 23,098,960</u>	<u>\$ 4,898,240</u>	<u>\$ 27,997,200</u>

(15) Long-Term Liabilities

Primary Government

City of Lafayette:

Revenue Bonds - The City issued bonds/certificates which are repaid from specific revenue sources, either sales taxes or income derived from proprietary funds. Proceeds are used for the acquisition and construction of major capital facilities of both governmental and business-type activities. The bonds expected to be paid from business-type revenues are reported in the proprietary funds. Revenue bonds have also been issued to refund other revenue bonds.

Direct Placement Sales Tax Refunding Bonds/Certificates of Indebtedness - The City issued bonds/certificates which are repaid from specific revenue sources, either sales taxes or excess revenues. These refunding bonds/certificates are secured by an irrevocable pledge and dedication of the proceeds of the special one percent sales and use tax/excess revenues. There are no significant events of default or termination with finance-related consequences associated with these refunding bonds/certificates.

Taxable Refunding Bonds - The City issued taxable refunding bonds to refund the outstanding notes with the Firefighters and Municipal Police Employees Retirement Systems. The Bonds are secured by and payable solely from a pledge and dedication of the excess of annual revenue above statutory, necessary and usual charges in each of the fiscal years during which the Bonds are outstanding.

Lafayette Parish Government:

General Obligation Bonds/Certificates of Indebtedness - The Parish issues general obligation bonds/certificates to provide funds for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the Parish.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Long-term liabilities outstanding at October 31, 2021 is as follows:

	<u>Issued Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Governmental activities:					
City of Lafayette -					
Sales tax revenue bonds:					
1961 Sales Tax	7,960,000	12/08/11	03/01/27	2.00 - 5.00	3,730,000
	11,445,000	06/01/12	03/01/28	2.00 - 4.00	2,980,000
	15,690,000	06/21/13	03/01/38	2.00 - 5.00	12,165,000
	17,060,000	10/17/14	03/01/30	3.00 - 5.00	11,775,000
	23,930,000	12/05/14	03/01/24	5.00	7,980,000
	12,915,000	02/26/16	03/01/32	2.00 - 4.00	10,085,000
	11,460,000	07/27/17	03/01/32	3.00 - 5.00	9,490,000
	20,175,000	12/06/18	10/31/33	3.00 - 5.00	17,845,000
	2,940,000	09/18/20	03/01/34	4.00	2,940,000
	7,800,000	09/18/20	03/01/45	.562 - 1.744	7,800,000
	25,000,000	09/18/20	03/01/45	1.25 - 5.00	25,000,000
					<u>111,790,000</u>
	Direct placement-				
	3,550,000	12/18/15	03/01/25	2.43	2,135,000
Total 1961 Sales Tax					<u>113,925,000</u>
1985 Sales Tax	11,390,000	12/08/11	05/01/27	2.00 - 5.00	5,340,000
	13,710,000	06/01/12	03/01/28	2.00 - 5.00	7,710,000
	1,825,000	10/17/14	05/01/30	2.00 - 3.375	1,205,000
	11,825,000	02/06/15	05/01/24	5.00	2,385,000
	21,745,000	02/26/16	05/01/25	3.00 - 5.00	7,245,000
	18,580,000	12/06/18	03/01/33	3.00 - 5.00	16,550,000
	26,070,000	04/11/19	05/01/44	2.00 - 5.00	25,950,000
	5,500,000	09/18/20	05/01/45	.562 - 1.744	5,500,000
	25,000,000	09/18/20	05/01/45	4.00	25,000,000
					<u>96,885,000</u>
	Direct placement-				
	1,740,000	02/26/16	05/01/32	2.63	1,340,000
Total 1985 Sales Tax					<u>98,225,000</u>
Total sales tax revenue bonds					<u>212,150,000</u>
Taxable refunding bonds:					
Series 2020	25,835,000	09/18/20	05/01/32	.0482 - 1.824	25,835,000
Direct Placement:					
Certificates of Indebtedness-					
Series 2011	6,000,000	05/11/11	05/01/26	3.65	2,435,000
Total City of Lafayette					<u>240,420,000</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Issued Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
(Continued)					
Lafayette Parish Government -					
General obligation bonds:					
Series 2012	16,315,000	05/03/12	03/01/28	2.00 - 4.00	9,325,000
Series 2014	11,045,000	06/24/14	03/01/30	2.00 - 3.50	7,415,000
Series 2020	20,185,000	12/29/20	03/01/35	4.07	<u>20,070,000</u>
Total Lafayette Parish Government					36,810,000
Unamortized bond premiums, net of discounts					<u>28,210,351</u>
Total bond indebtedness					<u>305,440,351</u>
Other liabilities:					
Compensated absences					16,332,189
Claims payable					14,741,050
Other postemployment benefits					34,412,871
Net pension liability					<u>86,641,992</u>
Total other liabilities					<u>152,128,102</u>
Total governmental activities liabilities					<u>\$ 457,568,453</u>
Business-type activities:					
City of Lafayette -					
Utilities revenue bonds:					
Series 2012	153,960,000	01/11/13	11/01/28	4.00 - 5.00	\$ 88,765,000
Series 2017	59,465,000	10/13/17	11/01/35	4.00 - 5.00	56,685,000
Series 2019	58,065,000	05/01/19	11/01/44	3.00 - 5.00	<u>55,605,000</u>
Total					201,055,000
Unamortized bond premiums, net of discounts					<u>23,000,297</u>
Total Utilities revenue bonds					<u>224,055,297</u>
Communications system revenue bonds:					
Series 2012A	7,595,000	01/26/12	11/01/31	4.00 - 5.00	7,595,000
Series 2012B	7,000,000	01/26/12	11/01/31	5.00 - 6.00	7,000,000
Series 2015	91,600,000	07/22/15	11/01/31	2.00 - 5.00	<u>67,540,000</u>
Total					82,135,000
Unamortized bond premiums, net of discounts					<u>5,170,768</u>
Total Communications system revenue bonds					<u>87,305,768</u>
LPPA revenue bonds:					
Series 2012	65,100,000	12/21/12	11/01/32	3.00 - 5.00	42,055,000
Series 2015	29,035,000	11/13/15	11/01/32	2.00 - 5.00	<u>25,525,000</u>
Total					67,580,000
Unamortized bond premiums, net of discounts					<u>7,301,450</u>
Total LPPA revenue bonds					<u>74,881,450</u>
Total bond indebtedness					386,242,515
Compensated absences					8,091,121
Other postemployment benefits					7,787,654
Net pension liability					<u>28,313,949</u>
Total business-type activities liabilities					<u>\$ 430,435,239</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Changes in Long-Term Liabilities

The following is a summary of changes for the year ended October 31, 2021:

	Balance 11/01/20	Additions	Reductions	Balance 10/31/21	Due Within One Year
Governmental activities:					
City of Lafayette -					
Sales tax revenue bonds	\$ 225,065,000	\$ -	\$ 16,390,000	\$ 208,675,000	\$ 15,280,000
Taxable refunding bonds	25,835,000	-	-	25,835,000	-
Direct placement:					
Sales tax refunding bonds	3,870,000	-	395,000	3,475,000	405,000
Certificates of Indebtedness	2,865,000	-	430,000	2,435,000	445,000
Lafayette Parish -					
General obligation bonds	43,555,000	20,185,000	26,930,000	36,810,000	3,560,000
Other liabilities:					
Compensated absences	18,915,173	6,111,093	8,694,077	16,332,189	7,065,790
Claims liabilities	16,976,450	19,659,258	21,894,658	14,741,050	7,741,768
Other postemployment benefits	32,442,285	3,943,874	1,973,288	34,412,871	-
Net pension liability	137,491,799	-	50,849,807	86,641,992	-
	<u>507,015,707</u>	<u>49,899,225</u>	<u>127,556,830</u>	<u>429,358,102</u>	<u>\$ 34,497,558</u>
Unamortized bond premiums	<u>27,321,858</u>	<u>3,939,125</u>	<u>3,050,632</u>	<u>28,210,351</u>	
Governmental activities long-term liabilities	<u>\$ 534,337,565</u>	<u>\$ 53,838,350</u>	<u>\$ 130,607,462</u>	<u>\$ 457,568,453</u>	
Business-type activities:					
Utilities revenues bonds:					
Series 2012	\$ 99,290,000	\$ -	\$ 10,525,000	\$ 88,765,000	\$ -
Series 2017	59,465,000	-	2,780,000	56,685,000	-
Series 2019	56,860,000	-	1,255,000	55,605,000	-
	<u>215,615,000</u>	<u>-</u>	<u>14,560,000</u>	<u>201,055,000</u>	<u>-</u>
Unamortized bond premiums	26,555,516	-	3,555,219	23,000,297	
Total	<u>242,170,516</u>	<u>-</u>	<u>18,115,219</u>	<u>224,055,297</u>	
Communications revenue bonds:					
Series 2012 A	7,595,000	-	-	7,595,000	-
Series 2012 B	7,000,000	-	-	7,000,000	-
Series 2015	72,665,000	-	5,125,000	67,540,000	-
	<u>87,260,000</u>	<u>-</u>	<u>5,125,000</u>	<u>82,135,000</u>	<u>-</u>
Unamortized bond premiums	6,129,396	-	958,628	5,170,768	
Total	<u>93,389,396</u>	<u>-</u>	<u>6,083,628</u>	<u>87,305,768</u>	
LPPA revenue bonds:	71,325,000	-	3,745,000	67,580,000	
Unamortized bond premium	7,911,363	-	609,913	7,301,450	
Total	<u>79,236,363</u>	<u>-</u>	<u>4,354,913</u>	<u>74,881,450</u>	
Compensated absences	8,268,163	2,070,585	2,247,627	8,091,121	2,152,861
Other postemployment benefits	7,543,486	677,231	433,063	7,787,654	-
Net pension liability	<u>34,610,027</u>	<u>1,546,082</u>	<u>7,842,160</u>	<u>28,313,949</u>	<u>-</u>
Business-type activities long-term liabilities	<u>\$ 465,217,951</u>	<u>\$ 4,293,898</u>	<u>\$ 39,076,610</u>	<u>\$ 430,435,239</u>	<u>\$ 2,152,861</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The annual debt service requirements to maturity of all bonds outstanding follows:

City of Lafayette –

Year Ended October 31	Sales Tax Revenue Bonds		
	Principal	Interest	Total
2022	\$ 15,280,000	\$ 6,377,609	\$ 21,657,609
2023	15,625,000	7,679,594	23,304,594
2024	14,455,000	6,975,677	21,430,677
2025	13,745,000	6,430,453	20,175,453
2026	12,970,000	5,929,626	18,899,626
2027 - 2031	57,655,000	22,506,073	80,161,073
2032 - 2036	32,985,000	13,643,900	46,628,900
2037 - 2041	25,660,000	7,653,200	33,313,200
2042 - 2046	20,300,000	1,937,750	22,237,750
	\$ 208,675,000	\$ 79,133,882	\$ 287,808,882

Year Ended October 31	Direct Placement Sales Tax Refunding Bonds		
	Principal	Interest	Total
2022	\$ 405,000	\$ 83,478	\$ 488,478
2023	715,000	69,660	784,660
2024	745,000	51,771	796,771
2025	705,000	33,995	738,995
2026	115,000	23,802	138,802
2027 - 2031	650,000	71,010	721,010
2032	140,000	3,682	143,682
	\$ 3,475,000	\$ 337,398	\$ 3,812,398

Year Ended October 31	Taxable Refunding Bonds		
	Principal	Interest	Total
2022	\$ -	\$ 322,616	\$ 322,616
2023	2,475,000	322,616	2,797,616
2024	2,485,000	310,687	2,795,687
2025	2,505,000	293,590	2,798,590
2026	2,525,000	273,851	2,798,851
2027 - 2031	13,100,000	880,031	13,980,031
2032 - 2036	2,745,000	50,069	2,795,069
	\$ 25,835,000	\$ 2,453,460	\$ 28,288,460

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

<u>Year Ended October 31</u>	<u>Direct Placement - Certificates of Indebtedness</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 445,000	\$ 88,878	\$ 533,878
2023	465,000	72,635	537,635
2024	485,000	55,663	540,663
2025	510,000	37,960	547,960
2026	530,000	19,345	549,345
	<u>\$2,435,000</u>	<u>\$ 274,481</u>	<u>\$2,709,481</u>

Lafayette Parish Government –

<u>Year Ended October 31</u>	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,560,000	\$ 1,377,325	\$ 4,937,325
2023	3,740,000	1,221,150	4,961,150
2024	3,910,000	1,059,950	4,969,950
2025	4,100,000	897,475	4,997,475
2026	4,290,000	730,063	5,020,063
2027 - 2031	11,985,000	1,838,613	13,823,613
2032 - 2036	5,225,000	319,275	5,544,275
	<u>\$ 36,810,000</u>	<u>\$ 7,443,851</u>	<u>\$ 44,253,851</u>

Proprietary Funds –

<u>Year Ended October 31</u>	<u>Utilities Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 4,903,800	\$ 4,903,800
2023	15,285,000	9,425,475	24,710,475
2024	16,060,000	8,641,850	24,701,850
2025	16,860,000	7,818,850	24,678,850
2026	17,705,000	6,954,725	24,659,725
2027 - 2031	69,670,000	21,943,250	91,613,250
2032 - 2036	35,990,000	11,391,775	47,381,775
2037 - 2041	14,735,000	5,603,125	20,338,125
2042 - 2046	14,750,000	1,521,250	16,271,250
	<u>\$ 201,055,000</u>	<u>\$ 78,204,100</u>	<u>\$ 279,259,100</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

<u>Year Ended October 31</u>	<u>Communications System Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 2,025,371	\$ 2,025,371
2023	6,540,000	3,890,341	10,430,341
2024	6,870,000	3,560,582	10,430,582
2025	7,210,000	3,212,596	10,422,596
2026	7,565,000	2,845,166	10,410,166
2027 - 2031	43,830,000	8,056,143	51,886,143
2032 - 2036	10,120,000	236,794	10,356,794
	<u>\$ 82,135,000</u>	<u>\$ 23,826,993</u>	<u>\$ 105,961,993</u>

<u>Year Ended October 31</u>	<u>LPPA Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 1,515,078	\$ 1,515,078
2023	3,895,000	2,937,281	6,832,281
2024	4,075,000	2,762,906	6,837,906
2025	4,245,000	2,580,131	6,825,131
2026	4,445,000	2,367,731	6,812,731
2027 - 2031	32,080,000	8,088,837	40,168,837
2032 - 2033	18,840,000	833,431	19,673,431
	<u>\$ 67,580,000</u>	<u>\$ 21,085,395</u>	<u>\$ 88,665,395</u>

Bond Refunding

On December 29, 2020, the Government issued \$20,185,000 General Obligation Refunding Bonds, Series 2020, maturing March 1, 2035 with an average interest rate of 4.07% to advance refund \$18,060,000 and \$5,190,000 outstanding General Obligation Bonds, Series 2010 Refunding and Series 2010, maturing March 1, 2026 and March 1, 2026 with an average interest rate of 4.79% and 4.91%, respectively. After paying issuance costs of \$296,711, the net proceeds of \$23,809,556 were used to purchase government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. The advance refunding met the requirements of an in-substance defeasance and the refunded bonds were removed from the Government's government-wide financial statements. As a result of the advance refunding, the Government reduced its total debt service requirements by \$5,969,129, which resulted in an economic gain of \$5,557,188.

Debt Defeasance

The Government has defeased certain bonds by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on old bonds. Accordingly, the trust accounts' assets and the liabilities for the defeased bonds are not included in the Government's financial statements. At October 31, 2021, the primary government had defeased bonds in the amount of \$21,250,000.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(16) Risk Management

The Government is exposed to various risks of loss, which are handled through internal service funds as described below:

Self-Insurance Fund

On November 1, 1979, the Government became self-insured with regard to workers' compensation, general liability, law enforcement, errors and omissions, automobile liability, automobile physical damage and property. The Self-Insurance Fund was established to account for claims, expenses, and administrative costs related to these self-insured and retained risks. The fund uses a third party administrator to service and estimate claim losses and uses both in-house legal staff and outside counsel for defense of self-insured claims. Excess risk or stop-loss coverage is used to limit retained risk where feasible and the cost of such coverage is also paid through the Risk Management Fund.

The following is a summary of the Government's self-insured retentions.

Workers' compensation	\$ 2,000,000
General liability	Unlimited
Errors and omissions	Unlimited
Automobile liability	Unlimited
Fleet collision	Unlimited
Property:	
Power plant	\$ 500,000
Other	\$ 100,000

As an internal service activity, the Self Insurance Fund is a proprietary fund in which both current and long-term liabilities for claims and losses are recognized and reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The Government currently does not discount its claims liabilities. The following is a summary of changes in claims liability for the years ended October 31, 2021 and 2020:

	2021	2020
Unpaid claims liability, beginning	\$ 15,451,343	\$ 11,342,451
Current year claims and changes in estimates	1,659,332	6,749,897
Claims paid	(3,938,038)	(2,641,005)
Unpaid claims liability, ending	\$ 13,172,637	\$ 15,451,343
Claims due within one year	\$ 6,173,355	\$ 4,817,752
Claims payable after one year	6,999,282	10,633,591
	\$ 13,172,637	\$ 15,451,343

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Although the Government's Self-Insurance Fund is operated on a unitary basis, contributions for premiums, reserves and losses for coverage is divided between those applicable to the Government's Utilities and Communications Systems and those applicable to non-utility funds (funded primarily from General Fund revenues). These contributions are also reported as external transactions. The net position at October 31, 2021 is applicable to utility and non-utility activity as follows:

Net position:	
Utilities	\$ 1,556,639
Communications	(138,279)
Other	<u>(8,530,101)</u>
Total	<u>\$ (7,111,741)</u>

Each year, the Utilities and Communications Systems and those non-utility funds reimburse the Self-Insurance Fund based on the prior year actual losses.

Group Hospitalization Fund

During the fiscal year ending October 31, 1988, the City became self-insured for group hospitalization, at which time a Group Hospitalization Fund was established to account for claims, expenses, and administrative costs related to these self-insured and retained risks. Upon consolidation in September of 1996, the Parish employees were included in the program. The employer's and employees' portions of premiums are paid into the Group Hospitalization Fund and are available to pay claims and administrative costs. Excess risk or stop-loss coverage is used to limit retained risk where feasible and the cost of such coverage is also paid through the Group Hospitalization Fund. The stop-loss retention is limited to \$150,000 per person. The insurance policy provides an unlimited maximum benefit per person in excess of specific deductible per year.

As an internal service activity, the Group Hospitalization Fund is a proprietary fund that reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claim liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The Government currently does not discount its claims liabilities. Changes in the balances of claims liabilities during the fiscal years ended October 31, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Claims liability, beginning	\$ 1,525,107	\$ 2,298,318
Current year claims and changes in estimates	17,999,926	13,738,168
Claims paid	<u>(17,956,620)</u>	<u>(14,511,379)</u>
Claims liability, ending	<u>\$ 1,568,413</u>	<u>\$ 1,525,107</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Claims payable for group hospitalization at October 31, 2021 was determined as follows:

1. Claims incurred prior to October 31, 2021 and paid subsequently:

Paid as of	Amount	
November 2021	\$ 977,834	
December 2021	164,574	
January 2022	65,077	\$ 1,207,485
2. Provision for claims incurred but not reported		360,928
Total claims payable		\$ 1,568,413

The provision for claims incurred but not reported of \$360,928 was calculated utilizing historical information adjusted for current trends.

(17) Commitments and Contingencies

A. Coal Purchase Commitments

On July 2, 2021, LPPA entered into a five-month contract to purchase 390,000 tons at \$10.25 per ton which expires on December 31, 2021. As of October 31, 2021, the Authority purchased 225,916 tons of the 390,00-ton contract requirement at \$10.25 per ton for a total cost of \$2,315,639.

B. Construction Commitments

At October 31, 2021, the Government had several uncompleted construction contracts. The remaining commitment on these contracts was \$42,746,009, of which \$42,005,963 was attributable to governmental activities and \$740,046 was attributable to business-type activities.

C. Arbitrage Rebate

Section 148 of the Internal Revenue Code of 1986 requires that issuers of tax-exempt debt make arbitrage calculations annually on bonds issued after August 31, 1986 to determine whether a liability exists between the issuer and the U.S. Department of the Treasury. Arbitrage is the difference earned from borrowing funds at tax-exempt rates and investing the proceeds in higher yielding taxable securities. There was no arbitrage rebate liability at October 31, 2021.

D. Grant Audits

The Government receives grants for specific purposes that are subject to audit by the agencies providing the funding. Such audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

E. Contingent Liabilities

The Government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Consolidated Government's attorneys, any judgments rendered in favor of the plaintiff or payments resulting from compromise settlements, if any, will be within the limits of the various insurance coverages carried by the Government or funded through its self-insurance program.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Asset Retirement

The owners of LPPA agreed during the fiscal year to close the coal combustion and residuals (CCR) ponds for Rodemacher Unit 2 and the Brame Energy Center. The Authority anticipates that the Rodemacher Unit 2 will cease operations by October 2028 through retirement or conversion to alternative fuels such as natural gas. The cost associated with this decision has not been determined; therefore, an asset retirement obligation has not been recorded in the financial statements as of October 31, 2021.

(18) Contract for Purchase of Power

On May 1, 1977, the City of Lafayette entered into a power sales contract with LPPA to purchase all of the electric power and energy that is capable of generation from LPPA's 50% ownership interest in a fossil fuel steam electric generating plant near Boyce, Louisiana. Under the terms of the power sales contract, which will terminate on August 31, 2047, the City makes monthly payments sufficient to cover: all debt service of LPPA (including debt service reserve requirements); the amount LPPA is required under its bond resolution(s) to pay or set aside during such month into any other fund or account established by the bond resolutions including working capital funds; any payments LPPA is required to make for the cost of renewals, replacements or preventive maintenance of the facility; and the costs of producing or delivering power during such month (including general and administrative expenses, but excluding depreciation). Such payments will continue through the term of the contract whether or not the unit is operable or whether power or energy is being delivered to the City under the terms of the contract.

(19) Postemployment Health Care and Life Insurance Benefits

Plan Description: The Lafayette Consolidated Government (the Government) provides certain continuing health care and life insurance benefits for its retired employees. The Lafayette Consolidated Government's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Government. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical benefits are provided through insured programs. Employees are covered by four different Retirement Systems: Municipal Employees Retirement System (MERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; Parochial Employees Retirement System (PERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service; Firefighters' Retirement System (FRS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 50 and 20 years of service; and, the Municipal Police Employees' Retirement System (MPERS), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Employees covered by benefit terms – At October 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	377
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>1,964</u>
	<u>2,341</u>

Total OPEB Liability

The Government's total OPEB liability was measured as of October 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the October 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.37%, annually (beginning of year)
	2.28%, annually (end of year)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of October 31, 2021, the end of the applicable measurement period. Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the October 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from November 1, 2009 to October 31, 2021.

Balance at October 31, 2020	<u>\$ 39,985,771</u>
Changes for the year:	
Service cost	813,948
Interest on Net OPEB Obligation	919,148
Difference between expected and actual experience	2,459,681
Changes in assumptions	428,328
Benefit payments and net transfers	<u>(2,406,351)</u>
Net change in OPEB liability	<u>2,214,754</u>
Balance at October 31, 2021	<u>\$ 42,200,525</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Government, as well as what the Government’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.28%) or 1-percentage-point higher (3.28%) than the current discount rate:

	1.0% Decrease	Current Discount	1.0% Increase
Total OPEB liability	\$ 51,001,583	\$ 42,200,525	\$ 35,407,242

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Government, as well as what the Government’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	\$ 36,261,768	\$ 42,200,525	\$ 49,964,384

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended October 31, 2021, the Government recognized OPEB expense of \$595,588. At October 31, 2021, the Government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,487,400	\$ 738,398
Changes in assumptions	6,614,137	1,645,543
Total	\$ 10,101,537	\$ 2,383,941

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending October 31:	
2022	\$ 1,268,843
2023	1,268,843
2024	1,268,843
2025	1,268,843
2026	1,268,843
Thereafter	1,373,381
	\$ 7,717,596

Payable to the OPEB Plan

At October 31, 2021, the Government did not have any amounts owed to the OPEB plan.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(20) Employee Retirement Systems

The Government participates in six cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Government employees participate in one of the following retirement systems:

Plan Descriptions:

Municipal Employees' Retirement System (MERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1731 and 11:1781. The Government participates in Plan A.

State of Louisiana - Municipal Police Employees' Retirement System (MPERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2211 and 11:2220.

State of Louisiana – Firefighters' Retirement System (FRS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2251-2254 and 11:2256.

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Government participates in Plan A.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible state employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required for a member to receive benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

A brief summary of eligibility and benefits of the plans are provided in the following table:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>
Final average salary	Highest 60 months	Highest 36 months or 60 months ²	Highest 36 months
Years of service required and/or age eligible for benefits	25 years of any age 10 years age 60 20 years any age ¹	25 years of any age 20 years age 50 12 years age 55 20 years any age ¹ 30 years any age ³ 25 years age 55 ³ 10 years age 60 ³	25 years of any age 20 years age 50 12 years age 55
Benefit percent per years of service	3.00%	2.50 - 3.33% ⁴	3.33%
	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Final average salary	Final average compensation	Highest 36 months or 60 months ⁶	Highest 36 months or 60 months ⁶
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 ⁵ 10 years age 60 ⁵ 7 years age 65 ⁵	30 years of any age 25 years age 55 20 years of any age ¹ 5-10 years age 60 ⁷	30 years of any age ^{10,11} 20 years age 55 ^{10,11} 10 years age 60 ^{10,11}
Benefit percent per years of service	3.00%	2.5% - 3.5% ⁸	3.0% - 3.33% ⁹

¹ With actuarial reduced benefits

² Membership commencing January 1, 2013

³ Under non hazardous duty sub plan commencing January 1, 2013

⁴ As of January 1, 2013 non hazardous duty plan 2.5%, hazardous duty plan 3.0%, prior to January 1, 2013 3.33%

⁵ Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

⁶ Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

⁷ Five to ten years of creditable service at age 60 depending upon the plan or when hired

⁸ Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

⁹ Benefit percent varies depending on hire date

¹⁰ For those hired prior to 1/1/2013

¹¹ Hired after 12/31/12 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62

Contributions

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, MERS, PERS, And ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Contributions of employees, employers, and non-employer contributing entities effective for the year ended October 31, 2021 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
MERS	10.00%	29.50%	\$ 1,607,578	\$ 9,900,110
MPERS	10.00%	29.75%	1,343,935	5,852,889
FRS	10.00%	33.75%	1,825,535	5,201,409
PERS	9.50%	12.25%	421,298	4,234,061
LASERS	11.50%	43.70%	-	45,908
ROVERS	7.00%	18.00%	26,365	74,183
TOTAL			<u>\$ 5,224,711</u>	<u>\$ 25,308,560</u>

Net Pension Liability

The Government's net pension liability at October 31, 2021 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Government is a participating employer. The Government's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2021 for all plans except PERS and December 31, 2020 for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Government's proportionate share of the net pension liability for each of the plans in which it participates was based on the Government's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the Government's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Asset	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
PERS	<u>\$ 8,783,735</u>	5.319640%	0.362818%

Plan	Proportionate Share of Net Pension Liability	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
MERS	\$ 59,923,702	21.543639%	3.266954%
MPERS	32,057,103	6.013849%	0.535164%
FRS	22,645,873	6.390186%	0.456339%
LASERS	303,599	0.552000%	0.541180%
ROVERS	25,664	0.809044%	-0.068802%
Total	<u>\$ 114,955,941</u>		

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was June 30, 2021 (December 31, 2020 for PERS), the net pension liability/asset is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Government's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

MERS - http://www.mersla.com/	PERS - http://www.persla.org/
MPERS - http://www.lampers.org/	LASERS - http://lasersonline.org/
FRS - http://ffret.com/	ROVERS - http://www.larovers.com/

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	MERS	MPERS	FRS
Date of experience study on which significant assumptions are based	7/1/2013 - 6/30/2018	7/1/2014 - 6/30/2019	7/1/2014 - 6/30/2019
Expected remaining service lives	3	4	7
Inflation Rate	2.5%	2.5%	2.5%
Projected salary increases	4.5% - 6.4%	4.7% - 12.3%	5.20% - 14.1%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5), (6)	(4), (5), (6)
	PERS	LASERS	ROVERS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation rate	2.3%	2.3%	2.3%
Projected salary increases	4.75%	2.6% - 13.8%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(7), (8)	(9)

- (1) PubG-2010 (B) Healthy Retiree Table
- (2) PubG-2010 (B) Employee Table
- (3) PubNS-2010 (B) Disabled Retiree Table
- (4) Pub-2010 Safety Below-Median Healthy Retiree Table
- (5) Pub-2010 Safety Below-Median Employee Table
- (6) Pub-2010 Safety Disabled Retiree Table
- (7) RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables
- (8) RP-2000 Disabled Retiree Mortality Table
- (9) RP-2010 Public Retirement Plans Mortality Table

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Cost of Living Adjustments

The pension plans in which the Government participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (MERS, MPERS, FRS, PERS, and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The discount rates used to measure the Government's total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.85%	6.75%	6.90%	6.40%	7.40%	6.25%
Change in discount rate from prior valuation	-0.100%	-0.200%	-0.10%	-0.10%	-0.15%	-0.15%
Plan cash flow assumptions Rates incorporated in the Discount Rate:	(1)	(1)	(1)	(1)	(1)	(1)
Long-term Rate of Return	6.85%	6.75%	6.90%	6.40%	7.40%	6.25%
Periods applied	All	All	All	All	All	All
Municipal Bond Rate	N/A	N/A	N/A	N/A	N/A	N/A

Plan Cash Flow Assumptions:

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the Government's total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For MERS, MPERS, FRS, LASERS, and ROVERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	MERS*		MPERS*		PERS*	
	Target Allocation	Long-term Expected	Target Allocation	Long-term Expected	Target Allocation	Long-term Expected
		Real Rate of Return		Real Rate of Return		Real Rate of Return
Fixed Income	38%	1.65%	30.5%	0.59%	33%	0.86%
Equities	53%	2.31%	55.5%	3.48%	51%	3.36%
Alternative Investments	9%	0.39%	14.0%	1.01%	14%	0.67%
Real Estate	-	-	-	-	2%	0.11%
Total	<u>100%</u>	<u>4.35%</u>	<u>100%</u>	<u>5.08%</u>	<u>100%</u>	<u>5.00%</u>
Inflation		2.60%		2.22%		2.00%
Expected Return		<u>6.95%</u>		<u>7.30%</u>		<u>7.00%</u>

Asset Class	FRS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected	Target Allocation	Long-term Expected	Target Allocation	Long-term Expected
		Real Rate of Return		Real Rate of Return		Real Rate of Return
Cash	-	-	1.0%	-0.29%	-	-
Domestic Fixed Income	21.0%	0.97%	3.0%	1.76%	12.5%	0.31%
International Fixed Income	5.0%	2.75%	18.0%	3.98%	10.0%	0.35%
Domestic Equity	27.5%	5.86%	31.0%	4.79%	37.5%	2.81%
International Equity	18.5%	6.44%	23.0%	5.83%	20.0%	1.70%
Global Equity	10.0%	6.40%	-	-	-	-
Global Tactical Asset Allocation	-	4.17%	-	-	-	-
Risk Parity	-	4.17%	-	4.20%	-	-
Alternative Investments	18.0%	14.84%	24.0%	6.69%	20.0%	1.08%
Total	<u>100%</u>	<u>6.25%</u>	<u>100%</u>	<u>5.81%</u>	<u>100%</u>	<u>6.25%</u>
Inflation/Rebalancing						2.50%
Expected Return						<u>8.75%</u>

*Arithmetic real rates of return

**Geometric real rates of return

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended October 31, 2021, the Government recognized the following in pension expense related to all defined benefit plans in which it participates. MERS, PERS, and ROVERS recognized revenues in the amount of \$466,344 in ad valorem taxes collected from non-employer contributing entities. The pension expense and revenues are summarized by plan in the following table:

<u>Plan</u>	<u>Pension Expense</u>	<u>Revenues</u>
MERS	\$ 11,080,795	\$207,264
MPERS	3,738,739	-
FRS	3,218,248	-
PERS	718,159	207,264
LASERS	(350,578)	-
ROVERS	11,096	51,816
Total	<u>\$ 18,416,459</u>	<u>\$466,344</u>

At October 31, 2021, the Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>			
	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ 21,594	\$ -	\$ 323,173	\$ 2,138,540
Changes in assumptions	2,189,849	3,550,154	4,907,197	2,873,762
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	9,252,855	5,752,350	3,731,200	77,147
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	3,452,135	1,819,521	1,842,742	3,368,133
Total	<u>\$14,916,433</u>	<u>\$11,122,025</u>	<u>\$ 10,804,312</u>	<u>\$ 8,457,582</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	<u>Deferred Outflows of Resources</u>		
	<u>LASERS</u>	<u>ROVERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 300	\$ 11,827	\$ 2,495,434
Changes of assumptions	7,436	28,239	13,556,637
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	-	4,850	18,818,402
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	<u>15,941</u>	<u>8,034</u>	<u>10,506,506</u>
Total	<u>\$ 23,677</u>	<u>\$ 52,950</u>	<u>\$ 45,376,979</u>

	<u>Deferred Inflows of Resources</u>			
	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ 685,239	\$ 987,260	\$ 2,033,650	\$ 1,048,389
Net difference between projected and actual earnings on pension plan investments	16,883,571	14,968,142	13,742,840	17,143,300
Changes in assumptions	-	914,454	-	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>1,736,077</u>	<u>332,102</u>	<u>758,931</u>	<u>154,851</u>
Total	<u>\$ 19,304,887</u>	<u>\$ 17,201,958</u>	<u>\$ 16,535,421</u>	<u>\$ 18,346,540</u>

	<u>Deferred Inflows of Resources</u>		
	<u>LASERS</u>	<u>ROVERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ -	\$ 14,832	\$ 4,769,370
Net difference between projected and actual earnings on pension plan investments	70,801	126,092	62,934,746
Changes in assumptions	-	-	914,454
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>-</u>	<u>11,383</u>	<u>2,993,344</u>
Total	<u>\$ 70,801</u>	<u>\$ 152,307</u>	<u>\$ 71,611,914</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

Deferred outflows of resources of \$10,506,506 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended October 31	MERS	MPERS	FRS	PERS
2022	\$ 1,990,686	\$ (454,816)	\$ (1,470,541)	\$ (3,743,800)
2023	236,563	(568,881)	(1,815,929)	(1,286,039)
2024	(4,352,716)	(1,718,891)	(2,565,864)	(5,426,596)
2025	(5,715,122)	(5,156,866)	(3,479,797)	(2,800,656)
2026	-	-	1,047,195	-
Thereafter	-	-	711,085	-
	<u>\$ (7,840,589)</u>	<u>\$(7,899,454)</u>	<u>\$(7,573,851)</u>	<u>\$ (13,257,091)</u>

Year Ended October 31	LASERS	ROVERS	TOTAL
2021	\$ (4,551)	\$ (25,116)	\$ (3,708,138)
2022	(10,910)	(28,124)	(3,473,320)
2023	(16,085)	(22,871)	(14,103,023)
2024	(31,519)	(31,280)	(17,215,240)
2025	-	-	1,047,195
Thereafter	-	-	711,085
	<u>\$ (63,065)</u>	<u>\$(107,391)</u>	<u>\$ (36,741,441)</u>

Sensitivity of the Government's Proportional Share of the Net Pension Liabilities to Changes in the Discount Rate:

The following presents the Government's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability (Asset)		
		1% Decrease	Current Discount Rate	1% Increase
MERS	6.85%	\$ 88,750,062	\$ 59,923,702	\$35,575,846
MPERS	6.75%	55,870,465	32,057,103	12,180,982
FRS	6.90%	43,444,440	22,645,873	5,300,092
PERS	6.40%	18,416,928	(8,783,735)	(31,563,718)
LASERS	6.40%	411,354	303,599	211,914
ROVERS	6.25%	146,387	25,664	(77,089)
Total		<u>\$ 207,039,636</u>	<u>\$ 106,172,206</u>	<u>\$21,628,027</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Payables to the Pension Plans

The Government recorded accrued liabilities to each of the pension plans for the year ended October 31, 2021 for the contractually required contributions for the month of October 2021. The amounts are included in liabilities under the amounts reported as accounts and other payables. The balance due to each plan at October 31, 2021 is as follows:

Plan	
MERS	\$ 1,073,681
MPERS	760,420
FRS	722,085
PERS	<u>494,925</u>
Total	<u>\$ 3,051,111</u>

(21) Restricted Net Position

At October 31, 2021, restricted net position consisted of the following:

	Primary Government			Component Fund
	Governmental Activities	Business-type Activities	Primary Government	
Capital projects:				
Construction of capital assets	<u>\$143,211,901</u>	<u>\$ -</u>	<u>\$143,211,901</u>	<u>\$18,725,910</u>
Debt service	<u>17,242,174</u>	<u>130,350,957</u>	<u>147,593,131</u>	<u>2,555,836</u>
External legal constraints/programs:				
General government programs	11,544,301	-	11,544,301	591,306
Public safety programs	4,132,383	-	4,132,383	-
Public works programs	25,593,377	-	25,593,377	-
Culture and recreation programs	11,723,714	-	11,723,714	-
Health and welfare programs	3,037,012	-	3,037,012	-
Purpose of grantors and donors	<u>3,110,680</u>	<u>-</u>	<u>3,110,680</u>	<u>-</u>
	<u>59,141,467</u>	<u>-</u>	<u>59,141,467</u>	<u>591,306</u>
Total restricted net position	<u>\$219,595,542</u>	<u>\$130,350,957</u>	<u>\$349,946,499</u>	<u>\$21,873,052</u>

(22) On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting For Certain Grants and Other Financial Assistance* requires the Government to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Government employees. Supplementary salary payments are made by the state directly to certain groups of employees. The Government is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For the fiscal year ended October 31, 2021, the state paid supplemental salaries in the amount of \$3,182,152 to city marshal, fire, and law enforcement employees. The payments are recorded as intergovernmental revenue and public safety expenses/expenditures in the GAAP basis government-wide and General Fund financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(23) Environmental Liabilities and Regulations

LPPA

The Authority is subject to certain federal, state and local laws and regulations governing the protection of the environment. Violations of these laws and regulations may result in substantial fines and penalties. All environmental permits necessary for the operation of its electric power generation facility has been obtained, and management believes all regulations and environmental laws to be in compliance. Environmental requirements affecting electric power generation facilities are complex, change frequently, and have become more stringent over time as a result of new legislation, administrative actions, and judicial interpretations. Therefore, the capital costs and other expenditures necessary to comply with existing and new environmental requirements are difficult to determine.

The following operating permits and plans are required for operation of the power plant.

- Title V Permit,
- Title IV Permit,
- LA Pollutant Discharge Elimination System (LPDES) Permit
- Solid Waste Standard, Type I Permits
- Radioactive Material License
- Spill Prevention Control and Countermeasure Plan
- Facility Response Plan
- Hazardous Waste Generator Permit

EPA finalized the Cross-State Air Pollution Rule (CSAPR) to replace the Clean Air Interstate Rule (CAIR) on July 6, 2011. This rule was designed to address air pollution from upwind states that crosses state lines and affects air quality in downwind states. CSAPR imposes significant reductions in SO₂ and NO_x emissions from electric generating units (EGUs) that cross state lines. Under CSAPR, the EPA sets total emissions limits for each state, allowing limited interstate and unlimited intrastate trading of emission allowances among power plants to comply with these limits beginning January 1, 2012. Specifically for Louisiana, CSAPR limits NO_x emissions for the ozone season, consisting of the months of May through September. However, on December 30, 2011, the D. C. Circuit Court of Appeals issued an order staying implementation of CSAPR. The Court further ordered that the Clean Air Interstate Rule (CAIR), a predecessor rule to CSAPR, remain in place while CSAPR was stayed. On April 29, 2014, the U.S. Supreme Court issued an opinion reversing the August 21, 2012 D. C. Court decision that vacated CSAPR and remanded the case back to the D. C. Circuit, where outstanding issues in the case were to be resolved. The stay remained in place until those issues were settled. On October 23, 2014, the D. C. Circuit granted EPA's request to lift the CSAPR stay and extended its deadlines by three years. CSAPR Phase I implementation became effective January 1, 2015, with Phase 2 beginning in 2017.

EPA proposed a CSAPR Update Rule on November 20, 2015 to address interstate transport of air pollution under the 2008 ozone National Ambient Air Quality Standard (NAAQS) and to help downwind states and communities meet and maintain the 2008 ozone NAAQS. The proposal is set to reduce the NO_x emissions for Phase 2 effective in 2017. On December 3, 2015, EPA published the proposed update to CSAPR for the 2008 ozone NAAQS. The Authority filed comments to EPA by the deadline of February 2, 2016. EPA finalized the CSAPR Update Rule on October 26, 2016, and the rule became effective on December 27, 2016. Starting in May 2017, this rule reduced summertime (May - September) nitrogen oxides (NO_x) emissions from power plants in 22 states in the eastern U.S., including Louisiana.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

The Environmental Protection Agency (EPA) has proposed and adopted the Clean Air Act (CAA) relevant to the emissions of sulfur dioxide (SO₂) and nitrogen oxide (NO_x) from generating units. The CAA established the Acid Rain Program to address the effects of acid rain and imposed restrictions on SO₂ emissions from generating units. The CAA requires electric generating units to possess a regulatory "allowance" for each ton of SO₂ emitted beginning in the year 2000. The EPA allocates a set number of allowances to each affected unit based on its historic emissions. All generating units have sufficient allowances for operations and expects to have sufficient allowances operations in the foreseeable future under the Acid Rain Program. The Authority assist with operating below SO₂ emission limits of the air permit by burning low sulfur coal (0.7 lbs/MMBtu).

In 1999, the EPA announced a major effort to improve air quality in the national parks and wilderness areas. The Regional Haze Rule requires existing large stationary emissions sources such as electric generation units (coal-fired) to install BART (Best Achievable Retrofit Technology) to improve the visibility of National Parks and Wilderness areas designated as Class I areas. BART would control particulate matter, SO₂ and NO_x emissions. In 2012, EPA issued a final notice allowing states participating in the CSPAR program to use those programs instead of source specific BART to meet the requirements. In February of 2017, the Louisiana Department of Environmental Quality (LDEQ) submitted to the EPA a proposed SIP (State Implementation Plan) indicating how BART-applicable electric generating units in Louisiana would comply with the requirements. EPA approved the SIP and posted in the federal registry on December 21, 2017 with the effective date of January 22, 2018. The Authority's meets this rule with the continued operation of the existing dry sorbent injection system (DSI) with increased reagent injection in order to meet the 30-day rolling basis as indicated on the SIP for the Authority's generation unit.

The EPA on February 16, 2012 adopted this final rule under Section 112 of the CAA governing the emissions of mercury and other hazardous air pollutants from certain electric generating units (EGUs). The EPA established maximum achievable control technology (MACT) standards for coal-fired EGUs in late 2011, and signed a final rule setting forth national emissions standards for hazardous air pollutants from coal- and oil-fired electric utility steam generating units on December 16, 2011. The final rule is now known as Mercury & Air Toxic Standards (MATS). The MATS rule requires affected EGUs to meet specific numeric emission standards and to establish work practice standards to address hazardous air pollutants. As a result of litigation due to the cost of the regulation, on December 15, 2015, the U.S. Court of Appeals for the D.C. Circuit issued an order remanding the MATS rule without vacatur. The court expected EPA to provide a response to the issue raised by the Supreme Court on the relevance of costs that affected facilities will incur because of MATS, on or before April 15, 2016, with a possible one year extension on the implementation period for industry. On April 15, 2016, the EPA issued a final finding that it is appropriate and necessary to set standards for emissions of air toxics from coal- and oil-fired power plants. The EPA found that the cost of compliance with MATS is reasonable and that the electric power industry can comply with MATS and maintain its ability to provide reliable electric power to consumers at a reasonable cost. The Authority meets compliance of this rule as a dry absorbent injection system for acid gas control, a fabric filter bag house for metallic particulate control and ID booster fan was install on unit.

The Wastewater Effluent Standard was an existing standard found by EPA to not adequately address the pollutants being discharged and have not kept pace with changes for the steam electric power generating effluent. In 2009 EPA proposed more stringent limits for new metals and parameters for individual wastewater streams generated by steam electric power plants, with emphasis on coal-fired power plants. On September 30, 2015, the EPA finalized the new Effluent guidelines (ELG) for coal-fired steam electric plants, with portions being postponed and re-issued in November of 2019 as Proposed Revisions to the Steam ELGs.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

This rule established new requirements for power plant wastewater streams including flue gas desulfurization (FGD), fly ash, bottom ash, flue gas mercury control and gasification of fuels such as coal and petroleum coke. In September of 2017, EPA postponed the compliance dates for the new standards pertaining to two streams, FGD wastewater and bottom ash transport water, for two years to provide additional time for EPA to review and reconsider the rule. The remaining wastewater streams (fly ash transport water and flue gas mercury control wastewater) became effective on November 1, 2018. On November 22, 2019 EPA issued the 2019 Proposed Revision to the ELG rule for FGD wastewater and for bottom ash transport water. The deadline for compliance are proposed for December 31, 2023 for bottom ash transport and December 31, 2025 for FGD wastewater, with options for plants that have retirement plans or opt into stricter controls. The Authority is working with the other joint owners to establish the best option for the long-term compliance.

EPA finalized the Coal Combustion Residue (CCR) Rule on December 19, 2014 and was published on April 17, 2015. The rule establishes technical requirement for CCR landfills and surface impoundments. The rule also redefines the beneficial use and disposal standards. This includes classifying coal ash as solid waste rather than hazardous waste. On June 14, 2016 the court vacated and removed certain provisions including “early closure” provisions. July of 2016 in response to the vacatur, certain deadlines were extended for inactive sites. In 2018, amendments were implemented regarding groundwater monitoring standards and requirements for closure where surface impoundments do not meet groundwater protection standards. EPA’s proposed revision to the CCR Rule was published on August 14, 2019 and revises the beneficial use rules. The final rule establishes minimum national criteria for CCR landfills; surface impoundments; and all lateral expansions of CCR units. The Authority has made the appropriate filings, while performing necessary monitoring as required by the rule.

On June 2, 2014, EPA released the rule under Section 111(d) of the Clean Air Act, known as the Clean Power Plan (CPP), which proposed guidelines for Carbon Dioxide (CO₂) emissions from existing fossil fuel-fired power plants. The rule would “set state-specific goals” for CO₂ emissions from the power sector, in addition to developing plans to achieve the state-specific goals. EPA finalized the CPP on August 3, 2015. The U.S. Supreme Court issued a stay of the implementation on February 9, 2016. June of 2019, the EPA repealed the CPP and simultaneously finalized the Affordable Clean Energy (ACE) rule. The approach to the ACE rule was to establish guidelines for states to develop plans to address GHG emissions from existing coal-fired power plants. On January 19, 2021, the D.C. Circuit vacated the Affordable Clean Energy (ACE) rule and remanded to the EPA for further proceedings. The court’s decision vacated the ACE rule, including its requirements that states submit State Plans by July 8, 2022. Because the court vacated ACE and did not expressly reinstate the CPP, EPA understands the decision as leaving neither of those rules, and thus no CAA section 111(d) regulation, in place with respect to greenhouse gas (GHG) emissions from electric generating units (EGUs).

In order to comply with these regulations, the Authority’s 50% share of costs is approximately \$74,600,000. Compliance with CSAPR was completed during the 2012-2013 fiscal year at a cost of \$5,500,000. Environmental upgrades for compliance with MATS were completed at the beginning of 2015 at a cost of \$67,400,000. Funding for these projects was obtained through existing funds and the issuance of \$74,600,000 Series 2012 Electric Revenue Bonds.

In Order to comply with the CCR regulation including closure of the Ash Impoundment, the Authority’s 50% share cost identified by Cleco is estimated to total \$12,498,473. Of the total, the estimated cost for FY 2022 for the Authority’s 50% will be \$3,607,943.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(24) Flow of Funds: Restrictions on Use - Utility Revenues

Under the terms of various bond indentures on outstanding Utilities Revenue Bonds for acquiring and constructing extensions and improvements to the Utilities System, all income and revenues (2021 collections \$233,364,704) of the Utilities System are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$201,055,000 and \$78,204,100, respectively. All revenues are to be deposited in funds as indicated below.

All revenue, except income received from the sale of capital assets and charges between divisions of the Utilities System, shall be deposited daily into a Receipts Fund. Out of the Receipts Fund, there shall be transferred to an Operating Fund from time to time as needed during each sinking fund year amounts sufficient to provide for the payment of costs of operation and maintenance.

After meeting the requirements of the Operating Fund, the monies in the Receipts Fund shall be transferred to the Sinking Fund in amounts sufficient to pay promptly and fully the principal of, premium, if any, and the interest on the outstanding revenue bonds as they become due and payable whether by maturity or mandatory call. Appropriate amounts shall also be placed in the Sinking Fund to allow for the payment of the charges of the paying agent. On or before the day before the interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent.

After meeting the requirements of the Operating and Sinking Funds, monies in the Receipts Fund are transferred to the Reserve Fund to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Fund are used solely for the purposes of curing deficiencies in the Sinking Fund for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Fund, the monies in the Receipts Fund shall be deposited in the Capital Additions Fund. The monies in the Capital Additions Fund shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. It shall also be used to make the in lieu of tax payment to the City General Fund. The remaining money in the Capital Additions Fund may be used for (1) paying capital costs, (2) creation of a rate stabilization account to provide for temporary loss of revenue, (3) payment of subordinated indebtedness and subordinated contract obligations, (4) purchase of outstanding obligations, or (5) making any payment or investment for any lawful purpose.

(25) Flow of Funds: Restrictions on Use – Communications Revenues

Under the terms of the ordinance authorizing and providing for the issuance of Communications System Revenue Bonds to construct a fiber optic infrastructure, all income and revenues (2021 collections \$43,950,108) of the Communications System are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$82,135,000 and \$23,826,993, respectively. All revenues are to be deposited in accounts as indicated below.

All revenue, except income received from the sale of capital assets and proceeds from the issuance of bonds shall be deposited daily into a Receipts Account. Out of the Receipts Account, after the application of bond proceeds deposited for working capital have been exhausted, there shall be transferred to an Operating Account from time to time as needed during each debt service account year amounts sufficient to provide for the payment of costs of operation and maintenance.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

After meeting the requirements of the Operating Account and after the capitalized interest deposited into the Debt Service Account has been exhausted, the monies in the Receipts Account shall be transferred to the Debt Service Account in amounts equal to 1/6 of the next semiannual interest payment due and 1/12 of the next principal payment due on or before the 20th day of each month. On or before the 21st day of the month preceding each interest payment date, sufficient funds to make the payment of the principal and/or interest owed on the obligations, as of that interest payment date, shall be deposited with the paying agent. After meeting the requirements of the Operating and Debt Service Sinking Accounts, monies in the Receipts Account are transferred to the Reserve Account to satisfy the reserve requirements for reserve secured bonds. Amounts in the Reserve Account are used solely for the purposes of curing deficiencies in the Sinking Account for the payment when due of the principal of, premium, if any, and interest on the reserve secured bonds.

After meeting the requirements of the Reserve Account, the monies in the Receipts Account shall be deposited in the Capital Additions Account. The monies in the Capital Additions Account shall be used for the payment of principal and redemption price of and interest on obligations when due at any time monies are not available. The remaining money in the Capital Addition Account may be used for: (1) paying capital costs, (2) payment of subordinated indebtedness and subordinated contract obligations, (3) purchase of outstanding obligations, or (4) making any payment or investment for any lawful purpose.

(26) Flow of Funds: Restrictions on Use - LPPA

Under the terms of the ordinance authorizing and providing for the issuance of electric revenue bonds to finance the acquisition of an ownership interest in a fossil fuel steam electric generating plant and for other purposes relating thereto, the bonds are special obligations payable solely from and secured by the revenues and other funds including bond proceeds. All income and revenues (2021 collections \$50,049,857) of LPPA are pledged and dedicated to the retirement of the bonds with outstanding principal and interest balances in the amount of \$67,580,000 and \$21,085,395, respectively. Such revenues consist of all income, fees, charges, receipts, profits, and other monies derived from its ownership and operation of the fossil fuel steam electric generating plant, other than certain money derived during the period of construction. Monies in the revenue fund shall first be applied to the payment of operating expenses of the plant.

Monies in the revenue fund shall then be deposited into the bond fund to pay principal and premium, if any, and interest on all bonds as they become due and payable; and then applied to maintain in the bond fund reserve account an amount equal to the maximum annual debt service requirements on all bonds. After making the required payments into the operating account and bond fund, there shall be paid out of the revenue fund into the reserve and contingency fund an amount equal to \$1,500,000 or such greater amount as may be determined by the consulting engineer, provided that there shall not be required to be paid therein during any month an amount in excess of 25% of the amounts required to be paid during such month to the bond fund. If on any October 31st following the date of commercial operation, the monies credited (or to be credited as of such date) to the revenue fund shall exceed the required amount of working capital for the operation of the plant, the amount of such excess shall be applied (1) to reduce monthly power costs to the Government under the power sales contract, (2) to pay the cost of making repairs, renewals and replacements, additions, betterments and improvements to and extensions of the plant operations, (3) to the purchase or redemption of bonds, (4) to any other purpose in connection with the plant operation, or (5) to any other lawful purpose, including the payment of subordinated indebtedness.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

The Fuel Cost Stability Fund was established to allow level billings to the retail customer when the generating plant is out of service for a period of seven days or more. In those instances, a credit may be applied to the monthly power bill to the Government. When the unit has been returned to operation, the funds which were applied as a credit are recovered by application of a surcharge to restore the fund balance over a reasonable period of time.

(27) Dedication of Proceeds and Flow of Funds - Sales and Use Taxes

City of Lafayette

A. Proceeds of the 1961 1% sales and use tax levied by the City of Lafayette (2021 collections \$51,676,496) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for streets, sidewalks and bridges; drains, drainage canals and sub-surface drainage; fire department stations and equipment; police department stations and equipment; garbage disposal and health and sanitation equipment and facilities; public buildings; public parks and recreational facilities and equipment; civil defense; and any other work of permanent public improvement, title to which shall be in the public.
2. Supplementing the revenues of the City General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal and interest balances in the amount of \$113,925,000 and \$35,778,515, respectively, at October 31, 2021.

B. Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette (2021 collections \$43,646,330) are dedicated to the following purposes:

1. Capital improvements (as more fully described in the tax proposition) for street and drainage improvements.
2. Supplementing the revenues of the City General Fund, after providing for debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

Proceeds of the tax have been pledged and dedicated to the retirement of Public Streets and Drainage Bonds with outstanding principal and interest balances in the amount of \$98,225,000 and \$43,692,765, respectively, at October 31, 2021.

Under the terms of the various bond indentures:

1. All proceeds of the tax are to be deposited daily into a Sales Tax Trust Fund.
2. Each month, there will be transferred from the Sales Tax Trust Fund an amount estimated to be required to pay for all reasonable and necessary costs and expenses of collecting and administering the tax during the next succeeding month.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
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Notes to the Basic Financial Statements (Continued)

3. On or before the 20th day of each month, there shall be transferred to a Sales Tax Bond Sinking Fund an amount equal to 1/6 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.
 4. On or before the 20th day of each month, there shall also be transferred to a Sales Tax Bond Reserve Fund a prescribed sum until such time as there is on deposit in that fund a sum equal to the highest combined principal and interest requirements in any succeeding fiscal year on the outstanding bonds.
 5. Any funds remaining after the above transfers will be considered surplus and may be used for the purposes for which the tax was levied.
- C. Proceeds of the 1% sales and use tax levied by the City of Lafayette beginning October 1, 2006 on businesses located within a defined district (2021 collections \$1,391,383) are dedicated for financing redevelopment, infrastructure, and other community-improvement projects in the Lafayette I-10 Corridor District.
- D. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2021 collections \$568,694) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Downtown Lafayette Economic Development District.
- E. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2021 collections \$476,422) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the University Gateway Economic Development District.
- F. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2021 collections \$4,978) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Trappey Economic Development District.
- G. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2021 collections \$449,758) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Northway Economic Development District.
- H. Proceeds of the 1% sales and use tax and 2% hotel occupancy tax levied by the City of Lafayette beginning July 1, 2020 on businesses located within a defined district (2021 collections \$33,516) are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Holy Rosary Institute Economic Development District.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Lafayette Parish

Lafayette Parish is authorized by the voters of the parish to levy and collect a one percent (1%) sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The sales tax ordinance provides that the net proceeds of the sales tax will be deposited in the General Fund of the Parish for general expenditures. Revenues from this tax totaled \$6,455,658 for the period ended October 31, 2021.

(28) Fair Value Measurements

Professional standards require the disclosure for fair value measurements of financial assets and liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. The standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of inputs used to measure fair value are as follows:

- a. Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- b. Level 2 inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- c. Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by the Government in estimating fair values of financial instruments:

- a. The carrying amount reported in the statement of net position for the following approximates fair value due to the short maturities: cash, accounts receivable, and accounts payable.
- b. The fair value for investment securities are based on quoted market prices at the reporting date multiplied by the quantity held. The carrying value equals fair value.

The following table presents assets that are measured at fair value on a recurring basis:

Primary Government:

<u>Description</u>	<u>Total</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
U.S. Treasuries	\$ 373,869,948	\$ 373,869,948	\$ -	\$ -
U.S. Instrumentalities	133,039,703	-	133,039,703	-
	<u>\$ 506,909,651</u>	<u>\$ 373,869,948</u>	<u>\$ 133,039,703</u>	<u>\$ -</u>

Fiduciary Funds:

<u>Description</u>	<u>Total</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
U.S. Treasuries	\$ 38,980	\$ 38,980	\$ -	\$ -
U.S. Instrumentalities	5,370	-	5,370	-
	<u>\$ 44,350</u>	<u>\$ 38,980</u>	<u>\$ 5,370</u>	<u>\$ -</u>

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Notes to the Basic Financial Statements (Continued)

(29) Deficit Fund Balance of Individual Funds

The following funds reported deficit net position at October 31, 2021:

Enterprise fund:	
Communications System - net position	\$ (21,072,717)
Internal service funds:	
Self-Insurance - net position	(7,111,741)

These deficits will be funded by future excess revenues.

(30) Compensation of the City Council and Parish Council

The compensation paid to the City Council and Parish Council members for the year ended October 31, 2021 follows:

Abraham Rubin, Jr.	\$ 30,356
Andre Naquin	30,356
Bryan Tabor	30,356
Glenn Lazard	30,356
John Guilbeau	30,356
Joshua Carlson	30,356
Kevin Naquin	30,356
Liz W. Hebert	30,356
Nanette Cook	30,356
Patrick Lewis	30,356
	<u>\$303,560</u>

(31) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Joshua Guillory, Mayor-President for the year ended October 31, 2021 follows:

Salary	\$ 119,385
Benefits (insurance, retirement, medicare)	47,381
Vehicle subsidy lease	2,225
Expense allowance	3,600
Per diem	179
Transportation	303
Travel	728
Special meals	625

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Notes to the Basic Financial Statements (Continued)

(32) Tax Abatement

The Government is subject to tax abatements granted by the Department of Economic Development. This program has the stated purpose of increasing business activity and employment in the Parish and the State. Under the program, companies commit to expand or maintain facilities or employment in the Parish, establish a new business in the Parish, or relocate an existing business to the Parish. Agreements include an abatement of ad valorem taxes for a period of 10 years from the initial assessment date. As a result of these agreements, the Government's ad valorem revenues were reduced by each tax abatement program as follows:

Tax abatement program:	
Historic preservation	\$ 10,716
Industrial tax exemption	833,384
PILOT abatement	<u>587,701</u>
Total	<u>\$1,431,801</u>

(33) Accounting Changes

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. This Statement establishes certain criteria for identifying fiduciary activities of local governments and presenting a statement of fiduciary net position and a statement of changes in fiduciary net position. The Government adopted this standard during the current fiscal year which resulted in recording a beginning fiduciary net position balance of \$1,289,770.

(34) New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements and implementation guides which were not required to be implemented by the Government during the current fiscal year.

- GASB Statement No. 87, "Leases." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
- GASB Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021.
- GASB Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.
- GASB Statement No. 92, "Omnibus 2020." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
- GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
- GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

- Implementation Guide No. 2019-3, "Leases" The requirements of this Implementation Guide will take effect for financial statements starting with fiscal year that ends June 30, 2022.

The effect of implementation of these new pronouncements on the Government's financial statements has not yet been determined.

(35) Subsequent Events

- A. On November 18, 2021, the Government issued \$78,415,000 of Taxable Utilities Revenue Refunding Bonds, Series 2021 with an average interest rate of 2.0% to advance refund \$77,715,000 of \$88,765,000 outstanding Utility Revenue Bonds, Series 2012, maturing November 1, 2028 with an average interest rate of 5.0%. As a result of the advance refunding, the Government reduced its total debt service requirements by \$10,260,037, which resulted in an economic gain of \$7,001,204.
- B. On November 18, 2021, the Government issued \$38,755,000 of Taxable Electric Revenue Refunding Bonds, Series 2021 with an average interest rate of 2.19% to advance refund \$39,060,000 of \$42,055,000 outstanding Utility Revenue Bonds, Series 2012, maturing November 1, 2032 with an average interest rate of 4.68%. As a result of the advance refunding, the Government reduced its total debt service requirements by \$7,320,498, which resulted in an economic gain of \$4,029,985.
- C. On November 18, 2021, the Government issued \$7,000,000 of Communications Revenue Refunding Bonds, Series 2021A and \$7,140,000 of Communications Revenue Refunding Bonds, Series 2021B with an average interest rate of 3.19% and 2.11% to advance refund \$7,595,000 and \$7,000,000 outstanding Communications Revenue Bonds, Series 2012A and 2012B, maturing November 1, 2031 with an average interest rate of 4.81% and 5.81%, respectively. As a result of the advance refunding, the Government reduced its total debt service requirements by \$2,688,743, which resulted in an economic gain of \$2,592,133.

**Required Supplementary
Information**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund

Combined Budgetary Comparison Schedule
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 28,680,865	\$ 28,853,620	\$ 28,737,027	\$ (116,593)
Sales and use	24,811,545	37,240,202	39,430,823	2,190,621
Payments in lieu of taxes:				
Utilities System	24,100,000	24,100,000	24,056,012	(43,988)
Communications System	850,000	1,000,000	722,193	(277,807)
Other	3,831,177	3,978,662	3,746,092	(232,570)
Licenses and permits	3,162,083	3,199,718	3,190,165	(9,553)
Intergovernmental -				
Federal grants	-	-	43,997	43,997
State shared revenue	542,327	499,507	433,952	(65,555)
On-behalf payments	3,182,152	3,182,152	3,182,152	-
Other	124,694	101,492	102,810	1,318
Charges for services	10,263,369	9,513,275	9,235,203	(278,072)
Fines and forfeits	868,860	1,051,672	974,513	(77,159)
Investment earnings	1,015,381	193,319	83,125	(110,194)
Miscellaneous	753,336	1,210,703	1,237,899	27,196
Total revenues	<u>102,185,789</u>	<u>114,124,322</u>	<u>115,175,963</u>	<u>1,051,641</u>
Expenditures:				
Current -				
General government	25,327,381	26,714,962	24,761,884	1,953,078
Public safety	76,105,346	82,221,645	78,394,772	3,826,873
Public works	4,139,191	7,320,879	5,462,030	1,858,849
Culture and recreation	-	144,636	60,000	84,636
Health and welfare	41,827	41,827	41,826	1
Economic opportunity	1,026,885	1,229,242	1,098,446	130,796
Total expenditures	<u>106,640,630</u>	<u>117,673,191</u>	<u>109,818,958</u>	<u>7,854,233</u>
Excess (deficiency) of revenues over expenditures	<u>(4,454,841)</u>	<u>(3,548,869)</u>	<u>5,357,005</u>	<u>8,905,874</u>
Other financing sources (uses):				
Transfers in	1,038,461	1,260,808	3,331,459	2,070,651
Transfers out	<u>(9,066,233)</u>	<u>(26,977,136)</u>	<u>(9,222,058)</u>	<u>17,755,078</u>
Total other financing sources (uses)	<u>(8,027,772)</u>	<u>(25,716,328)</u>	<u>(5,890,599)</u>	<u>19,825,729</u>
Net change in fund balance	(12,482,613)	(29,265,197)	(533,594)	28,731,603
Fund balance, beginning	<u>70,849,295</u>	<u>70,849,295</u>	<u>70,849,295</u>	<u>-</u>
Fund balance, ending	<u>\$ 58,366,682</u>	<u>\$ 41,584,098</u>	<u>\$ 70,315,701</u>	<u>\$ 28,731,603</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended October 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service costs	\$ 813,948	\$ 688,570	\$ 545,870	\$ 532,176
Interest	919,148	1,000,464	1,302,790	1,262,719
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	2,459,681	911,762	1,000,884	(984,530)
Changes of assumptions	428,328	2,766,712	5,448,515	(2,194,055)
Benefit payments	<u>(2,406,351)</u>	<u>(2,481,293)</u>	<u>(2,991,901)</u>	<u>(2,835,925)</u>
Net change in total OPEB liability	2,214,754	2,886,215	5,306,158	(4,219,615)
Total OPEB liability - beginning	<u>39,985,771</u>	<u>37,099,556</u>	<u>31,793,398</u>	<u>36,013,013</u>
Total OPEB liability - ending	<u>\$ 42,200,525</u>	<u>\$ 39,985,771</u>	<u>\$ 37,099,556</u>	<u>\$ 31,793,398</u>
Covered-employee payroll	\$99,974,567	\$ 116,678,406	\$96,981,671	\$ 93,251,607
Total OPEB liability as a percentage of covered-employee payroll	42.21%	34.27%	38.25%	34.09%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended October 31, 2021

Plan/ Fiscal Year	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
MERS					
6/30/2021	21.543639%	\$ 59,923,702	\$34,355,244	174.4%	77.82%
6/30/2020	18.276685%	79,017,583	34,553,957	228.7%	64.52%
6/30/2019	17.570162%	73,419,759	32,484,700	226.0%	64.68%
6/30/2018	17.555500%	72,691,669	32,365,313	224.6%	63.94%
6/30/2017	17.405863%	72,816,064	30,724,520	237.0%	62.49%
6/30/2016	16.871487%	69,151,342	30,084,365	229.9%	62.11%
6/30/2015	16.528899%	59,043,816	28,047,159	210.5%	66.18%
MPERS					
6/30/2021	6.013849%	32,057,103	18,403,404	174.2%	84.09%
6/30/2020	5.478685%	50,635,818	17,031,415	297.3%	70.94%
6/30/2019	4.911360%	44,603,374	15,510,326	287.6%	71.01%
6/30/2018	5.079721%	42,944,272	15,124,384	283.9%	71.89%
6/30/2017	5.087030%	44,411,924	15,383,065	288.7%	70.08%
6/30/2016	5.403196%	50,643,169	15,179,586	333.6%	66.04%
6/30/2015	5.420541%	42,464,273	14,481,860	293.2%	70.73%
FRS					
6/30/2021	6.390186%	22,645,873	16,024,788	141.3%	86.78%
6/30/2020	5.933847%	41,130,754	14,774,162	278.4%	72.61%
6/30/2019	5.657576%	35,427,232	13,670,664	259.1%	73.96%
6/30/2018	5.878694%	33,814,706	13,987,743	241.7%	74.76%
6/30/2017	5.911442%	33,883,493	13,786,301	245.8%	73.55%
6/30/2016	5.879921%	38,459,999	13,254,851	290.2%	68.16%
6/30/2015	5.556288%	29,987,911	11,742,851	255.4%	72.45%
PERS					
12/31/2020	5.319640%	(8,783,735)	35,629,627	-24.65%	104.00%
12/31/2019	4.956822%	233,341	31,409,252	0.74%	99.89%
12/31/2018	5.164959%	22,923,942	32,309,791	70.95%	88.86%
12/31/2017	5.365921%	(3,982,836)	33,809,328	-11.78%	101.98%
12/31/2016	5.750710%	11,843,662	32,937,454	35.96%	94.15%
12/31/2015	5.990462%	15,768,618	34,292,021	45.98%	92.23%
12/31/2014	6.054898%	1,655,459	31,791,663	5.21%	99.15%

(continued)

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer's Share of Net Pension Liability (Continued)
For the Year Ended October 31, 2021

<u>Plan/ Fiscal Year</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
LASERS					
6/30/2021	0.552000%	\$ 303,599	\$ 124,341	244.2%	72.80%
6/30/2020	0.010820%	895,217	211,552	423.2%	58.00%
6/30/2019	0.010860%	786,653	207,314	379.4%	62.90%
6/30/2018	0.011330%	772,971	207,150	373.1%	64.30%
6/30/2017	0.011520%	811,084	205,084	395.5%	62.50%
6/30/2016	0.011420%	896,997	204,304	439.0%	57.70%
6/30/2015	0.010700%	727,421	197,239	368.8%	62.70%
ROVERS					
6/30/2021	0.809044%	25,664	121,200	21.2%	97.68%
6/30/2020	0.877846%	189,113	112,733	167.8%	83.32%
6/30/2019	0.854974%	159,882	123,982	129.0%	84.83%
6/30/2018	0.833827%	196,819	115,688	170.1%	80.57%
6/30/2017	0.836387%	183,596	114,550	160.3%	80.51%
6/30/2016	0.772199%	219,113	106,071	206.6%	73.98%
6/30/2015	0.817071%	200,104	112,689	177.6%	76.86%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer Contributions
For the Year Ended October 31, 2021

Plan	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
MERS					
2021	\$ 10,134,797	\$ 10,134,797	\$ -	\$ 34,355,244	29.50%
2020	10,111,812	10,111,812	-	35,688,748	28.33%
2019	8,796,690	8,796,690	-	33,090,997	26.58%
2018	8,039,472	8,039,472	-	31,944,922	25.17%
2017	7,467,805	7,467,805	-	31,443,389	23.75%
2016	6,421,364	6,421,364	-	30,699,748	20.92%
2015	5,639,211	5,639,211	-	28,552,967	19.75%
MPERS					
2021	6,211,149	6,211,149	-	19,160,357	32.42%
2020	6,032,216	6,032,216	-	18,325,719	32.92%
2019	5,045,142	5,045,142	-	15,603,532	32.33%
2018	4,713,932	4,713,932	-	15,084,582	31.25%
2017	4,781,555	4,781,555	-	15,219,804	31.42%
2016	4,628,660	4,628,660	-	15,301,355	30.25%
2015	4,565,299	4,565,299	-	14,806,375	30.83%
FRS					
2021	5,167,994	5,167,994	-	15,942,398	32.42%
2020	4,603,442	4,603,442	-	15,738,263	29.25%
2019	3,694,756	3,694,756	-	13,726,648	26.92%
2018	3,693,913	3,693,913	-	13,939,294	26.50%
2017	3,558,613	3,558,613	-	13,864,726	25.67%
2016	3,618,058	3,618,058	-	13,610,250	26.58%
2015	3,474,961	3,474,961	-	12,157,298	28.58%
PERS					
2021	3,919,259	3,919,259	-	31,993,951	12.25%
2020	3,612,064	3,612,064	-	29,790,219	12.13%
2019	3,634,303	3,634,303	-	31,602,635	11.50%
2018	3,695,915	3,695,915	-	31,679,271	11.67%
2017	4,182,651	4,182,651	-	33,239,611	12.58%
2016	4,473,091	4,473,091	-	33,759,177	13.25%
2015	5,161,225	5,161,225	-	34,991,356	14.75%

(continued)

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Employer Contributions (Continued)
For the Year Ended October 31, 2021

Plan	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
LASERS					
2021	\$ 52,845	\$ 52,845	\$ -	\$ 123,374	42.83%
2020	82,149	82,149	-	193,595	42.43%
2019	84,783	84,783	-	207,462	40.87%
2018	83,133	83,133	-	207,314	40.10%
2017	79,523	79,523	-	205,486	38.70%
2016	77,526	77,526	-	203,658	38.07%
2015	81,170	81,170	-	201,082	40.37%
ROVERS					
2021	21,816	21,816	-	121,200	18.00%
2020	21,492	21,492	-	119,400	18.00%
2019	20,077	20,077	-	115,829	17.33%
2018	19,778	19,778	-	116,341	17.00%
2017	21,786	21,786	-	114,663	19.00%
2016	23,830	23,830	-	109,985	21.67%
2015	25,660	25,660	-	108,423	23.67%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Required Supplementary Information

(1) Budget and Budgetary Accounting

The budgets for the General, Special Revenue, and Debt Service funds were prepared on the modified accrual basis of accounting, consistent with generally accepted accounting principles (GAAP). The Capital Projects Funds' budgets were prepared on a project basis and, therefore, are not presented. No budget is presented for the American Recue Plan - City, American Recue Plan – Parish, and Sewer Assessment Bonds Funds because no expenditures were anticipated for these funds.

The Government follows the procedures detailed below in adopting its budget.

- a. At least 90 days prior to the beginning of each fiscal year, the Mayor-President submits to the City Council and Parish Council a proposed budget in the form required by the Home Rule Charter.
- b. A public hearing is conducted to obtain taxpayer comments and notice thereof is published in the official journal at least 10 days prior to such hearing. The notification includes the time and place of the public hearing in addition to a general summary of the proposed budget.
- c. Final adoption of the budget is required to be not later than the second-to-last regular meeting of the preceding fiscal year.
- d. The Mayor-President is authorized to transfer budgeted amounts within departments, except that no transfer can be made to or from any salary account, unless authorized by the appropriate Council(s) by ordinance. Any revisions which cause interdepartmental transfers or alter the total revenues or expenditures of any fund must likewise be approved by the appropriate Council(s).
- e. Formal budgetary integration is employed as a management control device during the year for all funds. No payment can be made or obligated against any appropriation unless the Mayor-President or his designee first certifies that sufficient unencumbered funds are or will be available to meet the obligation when it becomes due and payable. In practice, this has generally been interpreted (due to the flexibility for intradepartmental transfer of line item appropriations) to mean control at the departmental/fund level.
- f. Those budgets presented in the budgetary comparison schedules are adopted on a basis consistent with generally accepted accounting principles as applied to governmental units.
- g. Under the Charter, all appropriations, except for capital outlays, lapse at the close of the fiscal year to the extent that they have not been expended or encumbered. Appropriations for capital outlays lapse after completion of the project or abandonment. A capital outlay appropriation is deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation.
- h. All budgeted amounts presented reflect the original budget and the final budget (which have been adjusted for legally authorized revisions during the year).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Required Supplementary Information

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefit Plans

Benefit Changes – There were no changes of benefit terms for the year ended October 31, 2021.

Changes of Assumptions – The discount rate decreased from 2.79% to 2.37% for the year ended October 31, 2021.

**Other Supplementary
Information**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Funds

Combining Balance Sheet
October 31, 2021

	City	Parish	Total
ASSETS			
Cash and interest-bearing deposits	\$ 12,332,300	\$ 551,636	\$ 12,883,936
Investments	52,382,642	2,913,483	55,296,125
Accounts receivable, net	1,557,194	278,306	1,835,500
Accrued interest receivable	206,890	11,507	218,397
Due from other funds	6,172,734	150,369	6,323,103
Due from component units	26,263	26,263	52,526
Due from other governmental agencies	140,392	534,981	675,373
Prepaid expenses	2,490	-	2,490
Note receivable	1,535,000	-	1,535,000
Total assets	<u>\$ 74,355,905</u>	<u>\$ 4,466,545</u>	<u>\$ 78,822,450</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,367,326	\$ 79,793	\$ 1,447,119
Accrued salaries and benefits	1,946,359	56,797	2,003,156
Other payables	3,705,576	15,419	3,720,995
Due to other funds	1,240,434	82,060	1,322,494
Due to component units	11,382	-	11,382
Unearned revenue	1,603	-	1,603
Total liabilities	<u>8,272,680</u>	<u>234,069</u>	<u>8,506,749</u>
Fund balances:			
Nonspendable:			
Prepaid items	2,490	-	2,490
Long-term note receivable	1,535,000	-	1,535,000
Committed:			
Capital expenditures	-	716,717	716,717
Fire and police sustainability and resiliency	10,025,299	-	10,025,299
Unassigned	<u>54,520,436</u>	<u>3,515,759</u>	<u>58,036,195</u>
Total fund balances	<u>66,083,225</u>	<u>4,232,476</u>	<u>70,315,701</u>
Total liabilities and fund balances	<u>\$ 74,355,905</u>	<u>\$ 4,466,545</u>	<u>\$ 78,822,450</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended October 31, 2021

	City	Parish	Total
Revenues:			
Taxes -			
Ad valorem	\$ 24,560,044	\$ 4,176,983	\$ 28,737,027
Sales and use	33,057,560	6,373,263	39,430,823
Payments in lieu of taxes:			
Utilities System	24,056,012	-	24,056,012
Communications system	722,193	-	722,193
Other	2,678,325	1,067,767	3,746,092
Licenses and permits	2,625,348	564,817	3,190,165
Intergovernmental -			
Federal grants	43,997	-	43,997
State shared revenue	146,989	286,963	433,952
On-behalf payments	3,182,152	-	3,182,152
Other	-	102,810	102,810
Charges for services	8,391,447	843,756	9,235,203
Fines and forfeits	946,131	28,382	974,513
Investment earnings	83,125	-	83,125
Miscellaneous	831,323	406,576	1,237,899
Total revenues	101,324,646	13,851,317	115,175,963
Expenditures:			
Current -			
General government	19,209,236	5,552,648	24,761,884
Public safety	77,529,134	865,638	78,394,772
Public works	5,462,030	-	5,462,030
Culture and recreation	-	60,000	60,000
Health and welfare	-	41,826	41,826
Economic opportunity	1,033,212	65,234	1,098,446
Total expenditures	103,233,612	6,585,346	109,818,958
Excess (deficiency) of revenues over expenditures	(1,908,966)	7,265,971	5,357,005
Other financing sources (uses):			
Transfers in	3,243,599	87,860	3,331,459
Transfers out	(8,008,550)	(1,213,508)	(9,222,058)
Internal transfers	3,822,550	(3,822,550)	-
Total other financing sources (uses)	(942,401)	(4,948,198)	(5,890,599)
Net change in fund balances	(2,851,367)	2,317,773	(533,594)
Fund balances, beginning	68,934,592	1,914,703	70,849,295
Fund balances, ending	\$ 66,083,225	\$ 4,232,476	\$ 70,315,701

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$ 24,677,899	\$ 24,677,899	\$ 24,560,044	\$ (117,855)	\$ 25,520,608
Sales and use	20,903,545	31,234,507	33,057,560	1,823,053	27,906,478
Payments in lieu of taxes:					
Utilities System	24,100,000	24,100,000	24,056,012	(43,988)	24,679,711
Communications System	850,000	1,000,000	722,193	(277,807)	767,904
Other	2,771,357	2,913,365	2,678,325	(235,040)	2,617,502
Licenses and permits	2,641,515	2,599,591	2,625,348	25,757	2,561,443
Intergovernmental -					
Federal grants	-	-	43,997	43,997	-
State shared revenue	142,260	142,260	146,989	4,729	141,428
On-behalf payments	3,182,152	3,182,152	3,182,152	-	3,218,524
Charges for services	9,258,202	8,599,541	8,391,447	(208,094)	9,059,850
Fines and forfeits	853,860	1,017,897	946,131	(71,766)	802,380
Investment earnings	1,000,000	187,773	83,125	(104,648)	796,746
Miscellaneous	751,836	810,169	831,323	21,154	918,380
Total revenues	<u>91,132,626</u>	<u>100,465,154</u>	<u>101,324,646</u>	<u>859,492</u>	<u>98,990,954</u>
Expenditures:					
Current -					
General government	19,564,022	20,803,255	19,209,236	1,594,019	19,894,423
Public safety	75,184,683	80,755,421	77,529,134	3,226,287	70,806,877
Public works	4,139,191	7,320,879	5,462,030	1,858,849	3,797,267
Economic opportunity	961,711	1,163,050	1,033,212	129,838	1,286,770
Total expenditures	<u>99,849,607</u>	<u>110,042,605</u>	<u>103,233,612</u>	<u>6,808,993</u>	<u>95,785,337</u>
Excess (deficiency) of revenues over expenditures	<u>(8,716,981)</u>	<u>(9,577,451)</u>	<u>(1,908,966)</u>	<u>7,668,485</u>	<u>3,205,617</u>
Other financing sources (uses):					
Transfers in	1,038,461	1,260,808	3,243,599	1,982,791	18,811,137
Transfers out	(8,088,966)	(25,849,671)	(8,008,550)	17,841,121	(12,387,663)
Internal transfers	3,919,522	3,818,118	3,822,550	4,432	4,442,563
Total other financing sources (uses)	<u>(3,130,983)</u>	<u>(20,770,745)</u>	<u>(942,401)</u>	<u>19,828,344</u>	<u>10,866,037</u>
Net change in fund balance	(11,847,964)	(30,348,196)	(2,851,367)	27,496,829	14,071,654
Fund balance, beginning	<u>68,934,592</u>	<u>68,934,592</u>	<u>68,934,592</u>	<u>-</u>	<u>54,862,938</u>
Fund balance, ending	<u>\$ 57,086,628</u>	<u>\$ 38,586,396</u>	<u>\$ 66,083,225</u>	<u>\$ 27,496,829</u>	<u>\$ 68,934,592</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Elected Officials:					
City Council -					
Personnel costs	\$ 733,969	\$ 747,017	\$ 749,488	\$ (2,471)	\$ 743,925
Materials and supplies	7,200	7,800	6,527	1,273	12,259
Printing and postage	17,542	17,542	7,268	10,274	9,374
Professional fees	123,754	223,402	210,902	12,500	246,902
Professional services	17,900	27,900	24,201	3,699	20,934
Publications and recording	47,302	47,302	22,947	24,355	42,265
Telephone	25,850	25,850	12,109	13,741	13,813
Tourist promotion	2,725	2,725	357	2,368	403
Training	900	900	215	685	60
Transportation	4,308	4,308	93	4,215	534
Travel and meetings	13,100	13,100	7,940	5,160	6,284
Uninsured losses	40,763	29,770	29,770	-	143,176
Vehicle subsidy leases	7,000	7,000	6,000	1,000	6,023
Other	4,955	30,295	7,569	22,726	3,118
Total City Council	<u>1,047,268</u>	<u>1,184,911</u>	<u>1,085,386</u>	<u>99,525</u>	<u>1,249,070</u>
Mayor-President's Office -					
Operations:					
Personnel costs	878,181	995,746	970,686	25,060	915,148
Transportation	5,000	5,000	1,976	3,024	2,800
Expense allowance	1,800	3,600	3,600	-	3,600
Materials and supplies	4,000	4,240	4,421	(181)	10,936
Travel and meetings	7,500	9,000	8,885	115	9,958
Telephone	10,000	10,000	8,534	1,466	11,658
Printing and postage	3,279	2,709	1,242	1,467	1,212
Vehicle subsidy leases	18,500	16,445	13,995	2,450	18,977
Municipal dues	1,341	1,001	25	976	175
Contractual services	3,130	4,685	3,450	1,235	8,622
Tourist promotion	7,500	5,700	2,261	3,439	4,426
Uninsured losses	20,000	566	566	-	3,182
Other	1,059	1,359	898	461	2,244
Total Mayor-President's Office - Operations	<u>961,290</u>	<u>1,060,051</u>	<u>1,020,539</u>	<u>39,512</u>	<u>992,938</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021		Actual	Variance with	2020 Actual
	Original Budget	Final Budget		Final Budget Positive (Negative)	
Chief Administrative Office -					
Administration and Emergency Operations:					
Personnel costs	341,016	347,215	346,447	768	341,296
Materials and supplies	1,296	1,506	1,301	205	2,185
Travel and meetings	1,296	1,296	796	500	764
Telephone and utilities	1,150	1,150	1,010	140	6,143
Vehicle subsidy leases	6,000	6,200	6,179	21	-
Other	1,378	882	2	880	1,397
	<u>352,136</u>	<u>358,249</u>	<u>355,735</u>	<u>2,514</u>	<u>351,785</u>
Human Resources:					
Personnel costs	633,388	629,131	576,216	52,915	591,690
Materials and supplies	6,745	6,570	3,254	3,316	11,393
Telephone	1,000	1,000	347	653	386
Printing and postage	1,922	4,479	1,612	2,867	1,986
Professional services	90,371	362,371	236,563	125,808	73,923
Other	13,912	19,370	16,967	2,403	41,439
	<u>747,338</u>	<u>1,022,921</u>	<u>834,959</u>	<u>187,962</u>	<u>720,817</u>
International Trade:					
Personnel costs	382,549	379,898	296,271	83,627	341,545
Transportation	2,258	458	297	161	488
Materials and supplies	4,650	6,450	3,799	2,651	12,067
Travel and meetings	6,030	5,030	3,395	1,635	1,251
Telephone and utilities	2,000	3,000	2,510	490	16,799
Printing and postage	499	1,123	394	729	46
Contractual services	3,720	3,720	2,689	1,031	11,354
Tourist/customer relations	4,950	4,040	40	4,000	-
Other	34,690	33,425	24,953	8,472	19,014
	<u>441,346</u>	<u>437,144</u>	<u>334,348</u>	<u>102,796</u>	<u>402,564</u>
Small Business Support Services:					
Personnel costs	49,129	49,988	49,979	9	48,853
Telephone	200	180	16	164	21
Printing and postage	2,144	4,144	3,998	146	-
Other	268	268	-	268	-
	<u>51,741</u>	<u>54,580</u>	<u>53,993</u>	<u>587</u>	<u>48,874</u>
Total Chief Administrative Office	<u>1,592,561</u>	<u>1,872,894</u>	<u>1,579,035</u>	<u>293,859</u>	<u>1,524,040</u>
Total Mayor-President's Office	<u>2,553,851</u>	<u>2,932,945</u>	<u>2,599,574</u>	<u>333,371</u>	<u>2,516,978</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
City Court -					
Operations:					
Personnel costs	2,331,301	2,390,450	2,306,669	83,781	2,195,500
Transportation	554	489	254	235	89
Materials and supplies	9,300	9,027	8,681	346	15,246
Telephone and utilities	56,900	57,009	54,285	2,724	55,710
Maintenance	2,419	2,638	2,557	81	3,919
Contractual services	864	864	590	274	570
Printing and postage	4,536	4,546	4,500	46	9,291
External appropriations	-	-	-	-	250,000
Other	147,845	153,147	150,419	2,728	25,415
	<u>2,553,719</u>	<u>2,618,170</u>	<u>2,527,955</u>	<u>90,215</u>	<u>2,555,740</u>
City Marshal:					
Personnel costs	1,970,031	2,000,166	1,845,539	154,627	1,800,170
Transportation	120,000	120,000	109,697	10,303	81,066
Telephone	1,000	1,000	569	431	635
Training	25,920	25,920	23,268	2,652	12,808
Other	96,250	125,495	98,864	26,631	92,259
	<u>2,213,201</u>	<u>2,272,581</u>	<u>2,077,937</u>	<u>194,644</u>	<u>1,986,938</u>
Total City Court	<u>4,766,920</u>	<u>4,890,751</u>	<u>4,605,892</u>	<u>284,859</u>	<u>4,542,678</u>
Legal Department -					
Personnel costs	263,293	267,509	230,957	36,552	216,385
Materials and supplies	11,928	10,678	6,127	4,551	14,033
Telephone	1,200	1,200	126	1,074	300
Contractual services	154,180	154,240	154,178	62	144,654
Printing and binding	345	845	672	173	-
Professional fees	1,600,000	1,850,000	1,846,997	3,003	1,528,426
Other	1,912	12,573	10,509	2,064	460
Total Legal Department	<u>2,032,858</u>	<u>2,297,045</u>	<u>2,249,566</u>	<u>47,479</u>	<u>1,904,258</u>
Total Elected Officials	<u>10,400,897</u>	<u>11,305,652</u>	<u>10,540,418</u>	<u>765,234</u>	<u>10,212,984</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Office of Finance and Management:					
Chief Financial Officer -					
Personnel costs	584,051	593,939	560,609	33,330	559,117
Training	4,500	4,500	2,169	2,331	284
Materials and supplies	1,553	1,553	1,064	489	1,604
Telephone	1,480	2,480	2,218	262	1,843
Travel and meetings	433	433	258	175	201
Printing and postage	414	414	228	186	117
Vehicle subsidy leases	6,200	6,200	6,000	200	6,023
Dues and licenses	910	1,755	1,745	10	1,735
Uninsured losses	-	4,255	4,255	-	92,668
Other	3,531	1,686	277	1,409	416
	<u>603,072</u>	<u>617,215</u>	<u>578,823</u>	<u>38,392</u>	<u>664,008</u>
Accounting -					
Personnel costs	1,911,091	2,018,292	2,004,172	14,120	1,820,179
Training	6,480	4,480	3,115	1,365	596
Materials and supplies	8,808	14,808	13,763	1,045	15,790
Telephone	1,390	1,950	1,623	327	1,645
Printing and postage	9,458	23,332	22,531	801	17,854
Contractual services	4,081	4,081	3,481	600	7,949
Other	2,191	2,491	1,633	858	1,658
	<u>1,943,499</u>	<u>2,069,434</u>	<u>2,050,318</u>	<u>19,116</u>	<u>1,865,671</u>
Budget Management -					
Personnel costs	596,183	606,068	590,886	15,182	611,715
Training	600	1,600	1,433	167	1,177
Materials and supplies	1,175	490	313	177	2,259
Telephone	200	200	159	41	191
Printing and postage	1,504	2,892	2,763	129	1,424
Contractual services	332	665	665	-	665
	<u>599,994</u>	<u>611,915</u>	<u>596,219</u>	<u>15,696</u>	<u>617,431</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Purchasing and Property Management -					
Personnel costs	770,864	801,951	660,958	140,993	673,426
Transportation	2,871	2,871	1,573	1,298	601
Training	1,500	1,500	240	1,260	1,313
Materials and supplies	2,937	6,937	6,648	289	4,479
Telephone	3,000	3,000	2,746	254	2,926
Printing and postage	5,552	5,988	1,217	4,771	3,499
Other	432	432	88	344	225
	<u>787,156</u>	<u>822,679</u>	<u>673,470</u>	<u>149,209</u>	<u>686,469</u>
Risk Management -					
Personnel costs	231,333	238,040	241,880	(3,840)	437,321
Contractual services	80,000	80,000	15,590	64,410	47,226
Materials and supplies	3,326	3,326	3,035	291	2,748
Printing and postage	1,302	2,562	1,080	1,482	361
Telephone	3,400	3,400	1,589	1,811	3,255
Training	2,000	2,000	175	1,825	1,136
Transportation	7,100	4,463	2,644	1,819	6,680
Uniforms	228	228	-	228	-
Uninsured losses	1,787	2,808	2,808	-	20,481
Other	2,050	2,050	1,310	740	1,696
	<u>332,526</u>	<u>338,877</u>	<u>270,111</u>	<u>68,766</u>	<u>520,904</u>
General Accounts -					
External appropriations	1,891,027	1,956,669	1,830,815	125,854	1,604,710
Duplication costs	39,112	32,646	24,862	7,784	60,731
Professional services	77,038	69,538	62,800	6,738	70,100
Accrued leave	-	-	-	-	1,544,581
Unemployment compensation	65,000	65,000	8,486	56,514	26,127
Insurance and bonds	186,202	293,500	205,571	87,929	202,985
Dues and licenses	12,850	13,217	13,217	-	25,393
Utilities - street lighting	1,675,000	1,920,000	1,927,699	(7,699)	1,557,458
Group insurance - retirees	447,090	447,090	447,090	-	438,601
Other	3,733	7,502	10,284	(2,782)	8,859
Election	50,000	57,300	54,220	3,080	39,306
	<u>4,447,052</u>	<u>4,862,462</u>	<u>4,585,044</u>	<u>277,418</u>	<u>5,578,851</u>
Total Office of Finance and Management	<u>8,713,299</u>	<u>9,322,582</u>	<u>8,753,985</u>	<u>568,597</u>	<u>9,933,334</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Department of Information Services and Technology:					
Chief Information Officer:					
Personnel costs	3,165,596	3,154,148	2,991,255	162,893	3,034,126
Training	72,592	72,592	21,603	50,989	20,421
Materials and supplies	8,640	23,452	14,722	8,730	16,197
Telephone	480,000	480,000	472,057	7,943	471,016
Travel and meetings	864	864	176	688	896
Vehicle subsidy leases	6,000	6,000	6,000	-	6,023
Printing and postage	346	846	257	589	21
Professional services	2,057,227	2,103,227	1,886,335	216,892	1,329,883
Maintenance	162,273	162,273	145,003	17,270	103,658
Publications and recording	400	400	159	241	167
Other	15,515	5,708	2,548	3,160	1,129
	<u>5,969,453</u>	<u>6,009,510</u>	<u>5,540,115</u>	<u>469,395</u>	<u>4,983,537</u>
Communications:					
Personnel costs	218,535	258,044	212,740	45,304	200,991
Transportation	5,500	5,500	3,959	1,541	2,286
Materials and supplies	1,881	1,881	357	1,524	255
Telephone	250	250	116	134	1,506
Printing and postage	1,810	1,962	1,419	543	1,550
Maintenance	2,840	2,840	-	2,840	2,584
Other	2,020	2,020	78	1,942	1,519
	<u>232,836</u>	<u>272,497</u>	<u>218,669</u>	<u>53,828</u>	<u>210,691</u>
Records Management:					
Personnel costs	114,475	116,416	116,336	80	113,395
Training	1,800	1,800	-	1,800	-
Materials and supplies	432	432	219	213	3,326
Telephone	500	500	11	489	441
Transportation	600	522	-	522	9
Other	1,122	1,200	248	952	656
	<u>118,929</u>	<u>120,870</u>	<u>116,814</u>	<u>4,056</u>	<u>117,827</u>
Total Department of Information Services and Technology	<u>6,321,218</u>	<u>6,402,877</u>	<u>5,875,598</u>	<u>527,279</u>	<u>5,312,055</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Police Department:					
Personnel costs	32,946,544	34,618,956	32,545,197	2,073,759	31,871,361
Contractual services	389,097	550,677	550,537	140	372,433
Coroner's fees	130,570	130,570	128,468	2,102	98,964
Transportation	1,500,000	1,500,000	1,591,550	(91,550)	1,382,126
Materials and supplies	290,915	389,909	324,610	65,299	301,849
Municipal dues	5,021	14,021	13,892	129	17,481
Telephone and utilities	681,394	736,394	746,082	(9,688)	662,815
Travel and meetings	14,289	14,289	2,274	12,015	1,063
Printing and postage	9,504	11,504	8,704	2,800	7,460
Maintenance	211,100	211,100	189,582	21,518	158,214
External appropriations	186,186	47,296	47,003	293	187,165
Other	218,985	247,233	154,483	92,750	133,643
Professional services	11,340	91,340	47,800	43,540	13,682
Rent	3,994	3,994	3,993	1	3,993
Undercover investigation	22,334	22,334	16,212	6,122	6,230
Training	1,335,458	1,100,329	996,767	103,562	185,235
Uniforms	134,579	144,579	122,234	22,345	233,328
Uninsured losses	1,191,736	3,706,819	3,706,819	-	813,044
Vehicle subsidy leases	158,750	116,750	80,074	36,676	99,224
Total Police Department	<u>39,441,796</u>	<u>43,658,094</u>	<u>41,276,281</u>	<u>2,381,813</u>	<u>36,549,310</u>
Fire Department:					
Personnel costs	27,218,653	27,950,758	27,521,772	428,986	25,665,376
Training	76,640	60,627	37,582	23,045	34,072
Transportation	810,352	803,652	676,020	127,632	612,100
Materials and supplies	83,011	95,334	84,975	10,359	90,164
Maintenance	89,197	102,807	79,992	22,815	86,551
Telephone and utilities	343,779	343,779	312,295	31,484	323,558
Travel and meetings	2,319	2,319	1,913	406	2,274
Printing and postage	1,217	3,519	2,499	1,020	1,332
Tourist/customer relations	3,953	3,456	2,355	1,101	2,190
Professional services	75,528	85,221	245,964	(160,743)	76,640
Other	67,414	80,605	62,094	18,511	63,230
Uniforms	50,241	81,941	74,421	7,520	64,912
Uninsured losses	120,805	295,513	295,513	-	788,232
Total Fire Department	<u>28,943,109</u>	<u>29,909,531</u>	<u>29,397,395</u>	<u>512,136</u>	<u>27,810,631</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Public Works:					
Facility Maintenance -					
Personnel costs	851,605	869,465	885,542	(16,077)	819,766
Materials and supplies	121,511	187,656	185,746	1,910	193,588
Telephone and utilities	413,500	411,000	352,940	58,060	329,669
Maintenance	330,250	3,365,646	1,759,449	1,606,197	335,002
Transportation	40,176	40,176	32,457	7,719	25,288
Professional services	79,704	161,104	155,461	5,643	152,570
Uniforms	1,512	1,512	462	1,050	1,853
Printing and postage	108	108	97	11	-
Other	54,470	48,169	38,478	9,691	99,888
	<u>1,892,836</u>	<u>5,084,836</u>	<u>3,410,632</u>	<u>1,674,204</u>	<u>1,957,624</u>
Traffic and Transit -					
Personnel costs	1,597,621	1,604,472	1,461,489	142,983	1,486,616
Training	12,460	21,610	15,476	6,134	-
Transportation	79,353	83,053	89,595	(6,542)	50,728
Materials and supplies	8,942	14,745	12,803	1,942	16,319
Telephone and utilities	310,480	322,380	315,700	6,680	268,426
Printing and postage	863	3,283	2,328	955	66
Uniforms	1,987	4,987	3,120	1,867	5,516
Maintenance	5,011	5,011	1,329	3,682	2,119
Professional services	1,857	16,257	11,741	4,516	2,358
Uninsured losses	195,557	137,667	137,667	-	7,085
Other	32,224	22,578	150	22,428	410
	<u>2,246,355</u>	<u>2,236,043</u>	<u>2,051,398</u>	<u>184,645</u>	<u>1,839,643</u>
Total Public Works	<u>4,139,191</u>	<u>7,320,879</u>	<u>5,462,030</u>	<u>1,858,849</u>	<u>3,797,267</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

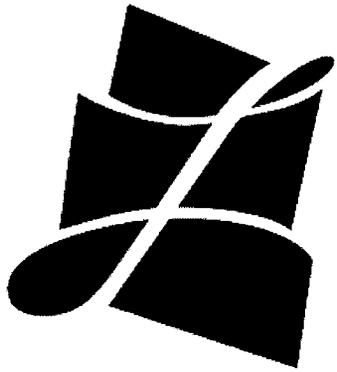
	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Community Development					
Department:					
Administration -					
External appropriations	407,399	644,715	636,225	8,490	610,766
Personnel costs	239,605	179,235	153,399	25,836	220,219
Materials and supplies	550	925	925	-	1,464
Telephone	400	600	364	236	455
Vehicle subsidy leases	6,200	3,924	3,923	1	6,023
Uninsured losses	44,658	57,694	57,694	-	111,355
Other	10,902	13,431	10,973	2,458	11,030
	<u>709,714</u>	<u>900,524</u>	<u>863,503</u>	<u>37,021</u>	<u>961,312</u>
Senior Center -					
Personnel costs	119,150	126,217	107,372	18,845	247,060
Transportation	2,470	4,470	3,111	1,359	2,857
Materials and supplies	1,728	1,728	431	1,297	2,809
Telephone and utilities	20,500	21,500	18,495	3,005	19,823
Printing and postage	600	1,044	370	674	25
Maintenance	9,504	8,504	4,034	4,470	9,835
Contractual services	2,909	2,909	1,969	940	3,703
Tourist/customer relations	-	-	-	-	723
	<u>156,861</u>	<u>166,372</u>	<u>135,782</u>	<u>30,590</u>	<u>286,835</u>
Government and Business Relations -					
Personnel costs	94,232	95,250	33,349	61,901	37,368
Training	129	-	-	-	513
Materials and supplies	667	796	578	218	739
Printing and postage	108	108	-	108	3
	<u>95,136</u>	<u>96,154</u>	<u>33,927</u>	<u>62,227</u>	<u>38,623</u>
Total Community Development Department	<u>961,711</u>	<u>1,163,050</u>	<u>1,033,212</u>	<u>129,838</u>	<u>1,286,770</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - City of Lafayette

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Development and Planning:					
Personnel costs	327,850	337,717	293,003	44,714	294,763
Transportation	3,000	3,000	476	2,524	232
Materials and supplies	4,320	8,720	4,816	3,904	19,236
Telephone	1,000	1,400	1,278	122	1,243
Printing and postage	6,912	10,409	3,717	6,692	5,750
Travel and meetings	5,954	7,598	2,346	5,252	909
	<u>349,036</u>	<u>368,844</u>	<u>305,636</u>	<u>63,208</u>	<u>322,133</u>
Municipal Civil Service:					
Personnel costs	539,189	548,599	548,711	(112)	528,278
Materials and supplies	1,209	1,209	894	315	1,791
Telephone	300	300	127	173	148
Printing and postage	1,494	1,780	1,209	571	912
Publication and recordation	1,250	800	-	800	223
Legal fees	28,000	30,000	31,090	(1,090)	21,426
Training	6,000	6,000	6,000	-	-
Vehicle subsidy leases	1,908	2,408	1,026	1,382	6,023
Other	-	-	-	-	2,052
	<u>579,350</u>	<u>591,096</u>	<u>589,057</u>	<u>2,039</u>	<u>560,853</u>
Total expenditures	<u>\$ 99,849,607</u>	<u>\$ 110,042,605</u>	<u>\$ 103,233,612</u>	<u>\$ 6,808,993</u>	<u>\$ 95,785,337</u>



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$ 4,002,966	\$ 4,175,721	\$ 4,176,983	\$ 1,262	\$ 4,130,781
Sales and use	3,908,000	6,005,695	6,373,263	367,568	5,304,706
Other	1,059,820	1,065,297	1,067,767	2,470	1,039,643
Licenses and permits	520,568	600,127	564,817	(35,310)	603,669
Intergovernmental -					
State shared revenue	400,067	357,247	286,963	(70,284)	355,353
Other	124,694	101,492	102,810	1,318	117,014
Charges for services	1,005,167	913,734	843,756	(69,978)	1,058,410
Fines and forfeits	15,000	33,775	28,382	(5,393)	29,108
Investment earnings	15,381	5,546	-	(5,546)	20,871
Miscellaneous	1,500	400,534	406,576	6,042	2,278
Total revenues	<u>11,053,163</u>	<u>13,659,168</u>	<u>13,851,317</u>	<u>192,149</u>	<u>12,661,833</u>
Expenditures:					
Current -					
General government	5,763,359	5,911,707	5,552,648	359,059	5,642,668
Public safety	920,663	1,466,224	865,638	600,586	909,778
Culture and recreation	-	144,636	60,000	84,636	1,864
Health and welfare	41,827	41,827	41,826	1	41,827
Economic opportunity	65,174	66,192	65,234	958	42,869
Total expenditures	<u>6,791,023</u>	<u>7,630,586</u>	<u>6,585,346</u>	<u>1,045,240</u>	<u>6,639,006</u>
Excess of revenues over expenditures	<u>4,262,140</u>	<u>6,028,582</u>	<u>7,265,971</u>	<u>1,237,389</u>	<u>6,022,827</u>
Other financing sources (uses):					
Transfers in	-	-	87,860	87,860	33,691
Transfers out	(977,267)	(1,127,465)	(1,213,508)	(86,043)	(1,038,266)
Internal transfers	(3,919,522)	(3,818,118)	(3,822,550)	(4,432)	(4,442,563)
Total other financing sources (uses)	<u>(4,896,789)</u>	<u>(4,945,583)</u>	<u>(4,948,198)</u>	<u>(2,615)</u>	<u>(5,447,138)</u>
Net change in fund balance	(634,649)	1,082,999	2,317,773	1,234,774	575,689
Fund balance, beginning	<u>1,914,703</u>	<u>1,914,703</u>	<u>1,914,703</u>	-	<u>1,339,014</u>
Fund balance, ending	<u>\$ 1,280,054</u>	<u>\$ 2,997,702</u>	<u>\$ 4,232,476</u>	<u>\$ 1,234,774</u>	<u>\$ 1,914,703</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Elected Officials:					
Parish Council -					
General government -					
Personnel costs	\$ 162,836	\$ 162,836	\$ 159,147	\$ 3,689	\$ 130,932
Materials and supplies	1,500	1,500	202	1,298	-
Telephone	6,000	6,000	-	6,000	23
Publication and recordation	38,825	38,825	18,115	20,710	20,174
Travel and meetings	2,100	2,100	900	1,200	2,023
Printing and postage	11,375	11,375	4,084	7,291	4,766
Tourist promotion	3,800	3,800	135	3,665	122
Other	3,000	3,000	-	3,000	-
	<u>229,436</u>	<u>229,436</u>	<u>182,583</u>	<u>46,853</u>	<u>158,040</u>
District Courts Judges -					
General government -					
Personnel costs	1,272,105	1,284,019	1,258,509	25,510	1,266,186
Contractual services	166,800	166,800	124,286	42,514	64,414
Repairs and maintenance	8,000	13,000	10,128	2,872	9,250
Insurance	14,700	8,800	6,236	2,564	10,005
Other	4,100	5,000	4,675	325	4,058
	<u>1,465,705</u>	<u>1,477,619</u>	<u>1,403,834</u>	<u>73,785</u>	<u>1,353,913</u>
District Attorney -					
General government:					
Personnel costs	664,912	564,748	564,748	-	620,526
Insurance	1,033	1,325	1,033	292	1,039
	<u>665,945</u>	<u>566,073</u>	<u>565,781</u>	<u>292</u>	<u>621,565</u>
Justice of the Peace and Constables -					
General government:					
Personnel costs	184,652	184,652	174,693	9,959	176,512
Training	12,000	12,000	605	11,395	10,270
Supplies and materials	640	640	-	640	-
	<u>197,292</u>	<u>197,292</u>	<u>175,298</u>	<u>21,994</u>	<u>186,782</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Registrar of Voters -					
General government:					
Personnel costs	181,558	183,894	157,790	26,104	150,245
Telephone	7,404	7,404	7,169	235	7,158
Vehicle subsidy leases	5,400	5,400	5,340	60	5,360
Materials and supplies	6,774	5,033	4,908	125	4,662
Other	30,589	101,134	43,453	57,681	36,730
	<u>231,725</u>	<u>302,865</u>	<u>218,660</u>	<u>84,205</u>	<u>204,155</u>
 Total Elected Officials	 <u>2,790,103</u>	 <u>2,773,285</u>	 <u>2,546,156</u>	 <u>227,129</u>	 <u>2,524,455</u>
 Office of Finance and Management:					
General Accounts -					
General government:					
Dues and subscriptions	16,750	16,750	16,682	68	16,432
Publication and recordation	10,400	10,400	6,275	4,125	6,477
Printing and binding	795	795	-	795	-
Charges for collection	201,924	205,116	192,972	12,144	193,976
External appropriations	2,413,102	2,548,576	2,497,942	50,634	2,569,684
Group insurance	41,112	41,112	41,112	-	44,861
Assessor's office	-	-	-	-	450
Other	129,920	153,920	94,047	59,873	98,783
Street lighting	38,000	38,000	37,385	615	34,835
Public safety -					
Office of Emergency					
Preparedness	62,375	83,017	41,754	41,263	58,750
Contractual services - sheriff	45,000	45,000	41,752	3,248	36,176
Health and welfare -					
Parish Service Officer	41,827	41,827	41,826	1	41,827
Total Office of Finance and Management	<u>3,001,205</u>	<u>3,184,513</u>	<u>3,011,747</u>	<u>172,766</u>	<u>3,102,251</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Parishwide Fire Protection:					
Transportation	22,959	22,959	22,304	655	36,004
PFP PS - other	-	600,000	-	600,000	-
2% fire insurance rebate -					
Milton	38,416	38,633	38,632	1	38,416
Judice	39,272	39,494	39,494	-	39,272
Carencro	81,748	82,219	82,219	-	81,748
Duson	12,823	12,892	12,892	-	12,823
Scott	84,553	85,040	85,040	-	84,553
Broussard	62,058	62,413	62,413	-	62,057
Youngsville	92,707	93,241	93,241	-	92,706
External appropriations -					
Milton	73,500	42,188	63,933	(21,745)	69,323
Judice	73,500	42,188	61,576	(19,388)	66,788
Carencro	42,188	42,188	42,188	-	42,188
Duson	57,000	42,188	45,636	(3,448)	56,410
Scott	42,188	42,188	42,188	-	42,188
Broussard	42,188	42,188	42,188	-	42,188
Youngsville	42,188	42,188	42,188	-	42,188
Tower rental	6,000	6,000	6,000	-	6,000
Total Parishwide Fire Protection	813,288	1,338,207	782,132	556,075	814,852

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
General Fund - Lafayette Parish

Budgetary Comparison Schedule - Detail of Expenditures (Continued)
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
Parks and Recreation Department:					
Operations and Maintenance -					
Culture and recreation:					
Equipment purchases	-	144,636	60,000	84,636	1,864
Community Development Department:					
Federal Programs Administration -					
Economic opportunity:					
Personnel costs	63,694	64,712	64,653	59	42,641
Telephone and utilities	200	200	27	173	8
Other	1,280	1,280	554	726	220
Total Community Development Department	<u>65,174</u>	<u>66,192</u>	<u>65,234</u>	<u>958</u>	<u>42,869</u>
Others:					
County Agent -					
General government:					
Transportation	2,871	2,871	2,314	557	656
Telephone	9,000	11,500	9,421	2,079	14,560
Repairs and maintenance	140	140	-	140	-
Materials and supplies	1,200	1,200	1,190	10	29,051
Office expense	1,914	1,914	1,039	875	-
Contractual services	106,128	106,128	106,113	15	107,965
Other	-	-	-	-	483
Total Others	<u>121,253</u>	<u>123,753</u>	<u>120,077</u>	<u>3,676</u>	<u>152,715</u>
Total expenditures	<u>\$ 6,791,023</u>	<u>\$ 7,630,586</u>	<u>\$ 6,585,346</u>	<u>\$ 1,045,240</u>	<u>\$ 6,639,006</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Governmental Funds

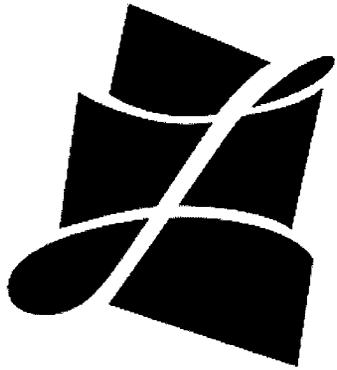
Combining Balance Sheet - By Fund Type
October 31, 2021
With Comparative Totals for October 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals	
				2021	2020
ASSETS					
Cash and interest-bearing deposits	\$ 30,615,145	\$ 5,714,048	\$ 6,636,258	\$ 42,965,451	\$ 37,956,981
Investments	129,459,615	26,772,710	35,263,261	191,495,586	179,779,684
Accounts receivable, net	758,685	-	-	758,685	799,422
Loans receivable	2,755,426	-	-	2,755,426	3,148,978
Allowance for uncollectible loans	(192,486)	-	-	(192,486)	(290,948)
Assessments receivable	-	28,663	-	28,663	32,109
Accrued interest receivable	511,297	101,224	139,275	751,796	878,093
Due from other funds	2,737,044	1,268,348	-	4,005,392	3,039,435
Due from other governmental agencies	20,892,938	-	-	20,892,938	16,963,228
Inventories, at cost	26,230	-	-	26,230	25,953
Prepaid items	69,846	-	-	69,846	247,623
Total assets	\$ 187,633,740	\$ 33,884,993	\$ 42,038,794	\$ 263,557,527	\$ 242,580,558
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ 6,213,832	\$ -	\$ -	\$ 6,213,832	\$ 7,247,963
Accounts payable	4,195,056	-	-	4,195,056	3,068,689
Accrued salaries and benefits	920,236	-	-	920,236	898,375
Contracts payable	2,013,224	-	2,236,068	4,249,292	5,695,895
Retainage payable	934,644	-	1,161,463	2,096,107	2,103,689
Other payables	203,180	-	-	203,180	188,999
Due to other funds	12,847,110	2,520,985	33	15,368,128	12,081,254
Unearned revenue	46,296,158	-	-	46,296,158	600,236
Total liabilities	73,623,440	2,520,985	3,397,564	79,541,989	31,885,100
Fund balances:					
Nonspendable -					
Inventories	26,230	-	-	26,230	25,953
Prepaid items	69,846	-	-	69,846	247,623
Restricted -					
Capital expenditures	55,001,789	-	38,641,230	93,643,019	115,583,302
Debt service	-	31,364,008	-	31,364,008	33,365,872
Operations and maintenance	55,975,711	-	-	55,975,711	58,150,591
Purpose of grantors and donors	2,923,304	-	-	2,923,304	3,311,192
Committed -					
Operations and maintenance	13,420	-	-	13,420	13,303
Unassigned					
	-	-	-	-	(2,378)
Total fund balances	114,010,300	31,364,008	38,641,230	184,015,538	210,695,458
Total liabilities and fund balances	\$ 187,633,740	\$ 33,884,993	\$ 42,038,794	\$ 263,557,527	\$ 242,580,558

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	Special	Debt	Capital	Totals	
	Revenue Funds	Service Funds	Projects Funds	2021	2020
Revenues:					
Taxes -					
Ad valorem	\$ 51,931,337	\$ 4,364,347	\$ -	\$ 56,295,684	\$ 57,223,120
Sales and use	3,447,370	25,044,271	-	28,491,641	25,980,504
Licenses and permits	3,372,261	-	-	3,372,261	2,378,320
Intergovernmental -					
Federal grants	26,879,006	-	-	26,879,006	28,743,449
State funds:					
Parish transportation funds	1,410,147	-	-	1,410,147	1,408,012
State shared revenue	1,373,492	-	-	1,373,492	1,366,903
Other	2,610,685	56,396	-	2,667,081	2,722,316
Charges for services	5,786,773	-	-	5,786,773	5,675,794
Fines and forfeits	869,224	-	-	869,224	1,035,910
Investment earnings	184,571	30,037	52,523	267,131	2,607,703
Miscellaneous	559,681	-	1,400	561,081	491,079
Total revenues	<u>98,424,547</u>	<u>29,495,051</u>	<u>53,923</u>	<u>127,973,521</u>	<u>129,633,110</u>
Expenditures:					
Current -					
General government	17,021,160	158,252	190,932	17,370,344	24,934,936
Public safety	11,851,590	-	-	11,851,590	4,486,626
Public works	27,913,934	-	-	27,913,934	25,007,498
Urban redevelopment and housing	12,088,785	-	-	12,088,785	1,486,667
Culture and recreation	21,657,283	-	-	21,657,283	23,263,478
Health and welfare	1,019,275	-	-	1,019,275	1,026,989
Economic opportunity	266,065	-	-	266,065	282,102
Economic development and assistance	851,246	-	-	851,246	571,340
Debt service -					
Principal retirement	-	20,895,000	-	20,895,000	23,715,000
Interest and fiscal charges	-	10,916,471	-	10,916,471	10,872,768
Debt issuance costs	-	321,683	26,483	348,166	1,083,591
Capital outlay	17,232,020	-	18,252,255	35,484,275	29,771,838
Total expenditures	<u>109,901,358</u>	<u>32,291,406</u>	<u>18,469,670</u>	<u>160,662,434</u>	<u>146,502,833</u>
Deficiency of revenues over expenditures	<u>(11,476,811)</u>	<u>(2,796,355)</u>	<u>(18,415,747)</u>	<u>(32,688,913)</u>	<u>(16,869,723)</u>
Other financing sources (uses):					
Issuance of debt	-	-	-	-	50,000,000
Issuance of refunding debt	-	20,185,000	-	20,185,000	42,075,000
Premium on issuance of debt	-	3,939,125	-	3,939,125	10,303,427
Payment to refunded bond escrow agent	-	(23,809,556)	-	(23,809,556)	(42,956,211)
Transfers in	20,415,215	1,565,487	19,072	21,999,774	42,349,942
Transfers out	(14,290,678)	(1,085,565)	(929,107)	(16,305,350)	(44,946,977)
Total other financing sources (uses)	<u>6,124,537</u>	<u>794,491</u>	<u>(910,035)</u>	<u>6,008,993</u>	<u>56,825,181</u>
Net change in fund balances	(5,352,274)	(2,001,864)	(19,325,782)	(26,679,920)	39,955,458
Fund balances, beginning	<u>119,362,574</u>	<u>33,365,872</u>	<u>57,967,012</u>	<u>210,695,458</u>	<u>170,740,000</u>
Fund balances, ending	<u>\$ 114,010,300</u>	<u>\$ 31,364,008</u>	<u>\$ 38,641,230</u>	<u>\$ 184,015,538</u>	<u>\$ 210,695,458</u>



Lafayette
CONSOLIDATED GOVERNMENT

**Nonmajor
Special Revenue Funds**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue funds account for and report the proceeds of specific revenue sources that are legally restricted for specific purposes other than debt service or capital projects.

Road and Bridge Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the City and the Parish, State's Parish Transportation funds, state shared revenue, and any interest earned on these funds to cover the costs of maintaining and improving the roads and bridges in the City and the Parish.

Parishwide Drainage Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and interest earned on these funds to cover the costs of improving and maintaining drainage throughout Lafayette Parish.

Adult Correctional Facility Maintenance - this fund accounts for proceeds of ad valorem taxes, state shared revenue, and interest earned on these funds to cover the costs of operating and maintaining the Adult Correctional Facility in the Parish.

Courthouse and Jail Maintenance - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and interest earned on these funds. These revenues are dedicated to the courthouse and jail in the Parish for operations and maintenance costs.

Juvenile Detention Home Maintenance - this fund accounts for ad valorem taxes assessed by the Parish, collection and disbursement of various federal and state grants, state shared revenue, charges for services, and any interest earned on these funds. Revenues are dedicated to covering the cost of operating, improving, and maintaining the Juvenile Detention Home.

Combined Public Health - this fund accounts for ad valorem taxes assessed by the Parish, collection and disbursement of those taxes to funds dedicated to operating and maintaining the Health Unit, Animal Shelter and Care Center, and Mosquito Abatement and Control.

Health Unit Maintenance – this fund is dedicated to operating and maintaining the Health Unit. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Mosquito Abatement and Control – this fund is dedicated for the purpose of controlling mosquitoes and other arthropods. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Storm Water Management – this fund accounts for proceeds of ad valorem taxes assessed by the Parish to cover the cost of improving and maintaining flood prone drainage areas.

Cultural Economy – this fund accounts for proceeds of ad valorem taxes assessed by the Parish to grow the economy through Culture, Recreation, Entertainment, Arts, Tourism, and Economy.

Parishwide Street, Drainage, and Bridge – this fund is used for the purposes of construction, improvement, operation, and maintenance of road, bridges, and drainage throughout Lafayette Parish. The funding is provided by an \$8 million library millage rededication approved by the voters in 2019.

Nonmajor Governmental Funds
Special Revenue Funds (Continued)

Parishwide Parks & Recreation – this fund is used for the purposes of construction, improvement, operation, and maintenance of parks and recreation facilities throughout Lafayette Parish. The funding is provided by an \$2 million library millage rededication approved by the voters in 2019.

Parishwide Fire Protection – this fund is used for the purposes of improvement and operation of volunteer fire departments and fire protection throughout Lafayette Parish. The funding is provided by rededication of the Parishwide Health Millage approved by the voters in 2020.

Lafayette Parish Public Library - this fund accounts for proceeds of ad valorem taxes assessed by the Parish, state shared revenue, and revenues from services provided by the Library. These revenues are to cover the cost of operating and maintaining all branches of the Lafayette Parish Public Library.

Municipal Transit System - this fund accounts for the activities necessary to provide bus service for the residents of the City.

City Recreation and Parks – this fund is funded primarily from a transfer of City general governmental funds and ad valorem taxes assessed by the City. These proceeds are used for the purpose of maintaining and operating recreation programs in the City.

Golf Courses - this fund is used to account for the operations of the City's three golf courses. The fund's operations are financed by green fees, golf equipment rentals, memberships, and tournament fees.

Lafayette Development and Revitalization – this fund is used to account for the operations of a revolving loan fund used in conjunction with commercial and residential development throughout Lafayette's Historic and Downtown areas. The fund's operations are financed by an initial contribution from the City General Fund, future loan fees and interest earnings.

Natural History Museum and Planetarium - this fund is used to account for revenues from ticket sales, facility rentals, and other services provided to cover the costs of operating and maintaining the museum and planetarium.

Heymann Performing Arts Center - these funds are used to account for all proceeds from ticket sales and facility rental fees at the Heymann Performing Arts Center. The proceeds of these sales go toward operating and maintaining the facility.

Animal Shelter and Care Center – this fund is dedicated for the purpose of operating and maintaining the Animal Shelter and Care Center in Lafayette Parish. The Animal Shelter and Care Center ensures the humane treatment of animals through in-house vaccinations as well as a spay/neuter program. Funding is provided by ad valorem taxes assessed by the Parish through the Combined Public Health millage.

Parking Program - this fund is used to account for parking revenues to promote improved parking facilities.

Codes and Permits - this fund is used to account for the revenues from permits and other services provided by the Codes Division to cover the costs of operating and maintaining the Development and Planning Department.

Nonmajor Governmental Funds

Special Revenue Funds (Continued)

Coroner's Expense - this fund accounts for revenues from services provided by the Coroner's office. Proceeds from these services are dedicated to covering the costs of operating and maintaining the Coroner's office in Lafayette Parish.

War Memorial - this fund is used to account for the operating subsidy from the Parish General Fund for operating and maintaining the War Memorial Building.

Criminal Court - this fund is used to account for deposited fines and forfeitures to be used and paid for specific and specified expenses generally related to the Judges of the 15th Judicial District and the Office of the District Attorney, upon a motion by the District Attorney and order of the District Court. One half of any surplus remaining in the fund on December 31st of each year shall be transferred to the Parish General Fund.

Justice Department Federal Equitable Sharing - this fund accounts for the cash proceeds received from seizures and forfeitures, as well as any interest earned on these funds. These funds are dedicated to public safety.

Traffic Safety - this fund accounts for the photo enforcement program for ticket fees collected by a third party administrator for Lafayette Consolidated Government.

Narcotics Seized/Forfeited Property - these funds account for the cash proceeds received from federal and state narcotic seizures and forfeitures, as well as any interest earned on these funds.

1961 Sales Tax Trust - this fund is used to account for the 1% sales and use tax levied by the City of Lafayette. These revenues are dedicated to capital improvements, the general fund, and debt service.

1985 Sales Tax Trust - this fund is used to account for the 1% sales and use tax levied by the City of Lafayette. These revenues are dedicated to capital improvements, the general fund, and debt service.

TIF Sales Tax Trusts - this fund is used to account for sales and use tax levied by the City of Lafayette. These revenues are dedicated to redevelopment, infrastructure, and other community-improvement projects in the defined district.

Downtown Lafayette EDD - this fund is used to account for sales and use tax levied by the Downtown Lafayette Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Downtown Lafayette Economic Development District.

University Gateway EDD - this fund is used to account for sales and use tax levied by the University Gateway Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the University Gateway Economic Development District.

Trappey EDD - this fund is used to account for sales and use tax levied by the Trappey Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Trappey Economic Development District.

Nonmajor Governmental Funds
Special Revenue Funds (Continued)

Northway EDD - this fund is used to account for sales and use tax levied by the Northway Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Northway Economic Development District.

Holy Rosary Institute EDD - this fund is used to account for sales and use tax levied by the Holy Rosary Institute Economic Development District. These revenues are dedicated for the acquisition, design, development, and construction of various multi-phased projects designed to encourage economic development within the Holy Rosary Institute Economic Development District.

Community Development Grants - these funds are to accounts for the collection and disbursement of various federal and state grants administered by the Community Development Department. These grants go toward programs to increase opportunities, assist in the creation of employment, and improving and restoring housing in Lafayette Parish.

Federal Transportation and Planning Grants - these funds are to account for the collection and disbursement of various federal and state grants administered by the Public Works Department. These funds are used to cover the costs of planning, operating, improving, and maintaining buses, Interstate 49, other state and local roadways, sidewalks and crosswalks in the Parish.

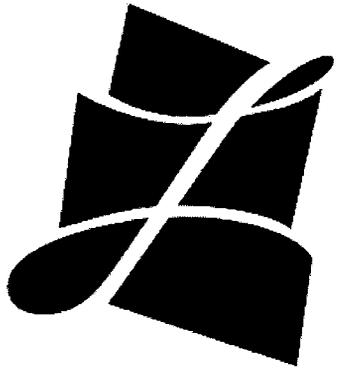
Other Federal Grants - this fund accounts for the collection and disbursement of various federal grants received by Lafayette Consolidated Government.

Other State Grants - this fund accounts for the collection and disbursement of various state grants received by Lafayette Consolidated Government.

Other Grants – this fund accounts for the collection and disbursement of various non-federal, non-state funded grants received by Lafayette Consolidated Government.

American Rescue Plan – City – this fund accounts for the collection and disbursement of American Rescue Plan Act (ARPA) funds received by Lafayette Consolidated Government for use by the City of Lafayette.

American Rescue Plan – Parish – this fund accounts for the collection and disbursement of American Rescue Plan Act (ARPA) funds received by Lafayette Consolidated Government for use by the Parish.



Lafayette

CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds
October 31, 2021

	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Adult Correctional Facility Maintenance	Courthouse and Jail Maintenance
ASSETS				
Cash and interest-bearing deposits	\$ 3,591,964	\$ 1,849,204	\$ 180,825	\$ 2,314,374
Investments	19,086,812	9,826,216	960,860	12,298,015
Accounts receivable, net	132,291	-	1,969	-
Loans receivable	-	-	-	-
Allowance for uncollectible loans	-	-	-	-
Accrued interest receivable	75,385	38,809	3,795	48,572
Due from other funds	6,979	-	-	232,608
Due from other governmental agencies	-	-	-	-
Inventories, at cost	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 22,893,431</u>	<u>\$ 11,714,229</u>	<u>\$ 1,147,449</u>	<u>\$ 14,893,569</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	68,022	619,139	772,980	57,779
Accrued salaries and benefits	81,279	72,386	-	-
Contracts payable	464,031	1,116	88,000	446,142
Retainage payable	348,881	1,615	53,861	54,131
Other payables	-	-	-	-
Due to other funds	112,721	6,979	232,608	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,074,934</u>	<u>701,235</u>	<u>1,147,449</u>	<u>558,052</u>
Fund balances:				
Nonspendable -				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted -				
Capital expenditures	19,112,224	4,323,961	-	5,378,463
Operations and maintenance	2,706,273	6,689,033	-	8,957,054
Purpose of grantors and donors	-	-	-	-
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	<u>21,818,497</u>	<u>11,012,994</u>	<u>-</u>	<u>14,335,517</u>
Total liabilities and fund balances	<u>\$ 22,893,431</u>	<u>\$ 11,714,229</u>	<u>\$ 1,147,449</u>	<u>\$ 14,893,569</u>

<u>Juvenile Detention Home Maintenance</u>	<u>Combined Public Health</u>	<u>Health Unit Maintenance</u>	<u>Mosquito Abatement and Control</u>	<u>Storm Water Management</u>	<u>Cultural Economy</u>	<u>Parishwide Street, Drainage, and Bridge</u>
\$ 662,860	\$ 94,587	\$ 426,480	\$ 112,590	\$ 1,321,318	\$ 110,466	\$ 1,281,626
3,519,085	502,614	2,266,209	598,278	7,021,156	586,987	6,810,243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,898	1,985	8,951	2,363	27,730	2,318	26,897
-	-	-	-	116,209	-	-
32,260	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,228,103</u>	<u>\$ 599,186</u>	<u>\$ 2,701,640</u>	<u>\$ 713,231</u>	<u>\$ 8,486,413</u>	<u>\$ 699,771</u>	<u>\$ 8,118,766</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,139	-	6,225	100,000	39,893	-	-
54,351	-	15,832	-	31,360	285	-
-	-	-	-	307,284	-	-
-	-	-	-	135,590	-	-
-	-	-	-	-	-	-
-	104,433	-	-	-	-	-
-	-	-	-	-	-	-
<u>77,490</u>	<u>104,433</u>	<u>22,057</u>	<u>100,000</u>	<u>514,127</u>	<u>285</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,650	-	241,757	-	-	-	-
4,118,963	494,753	2,437,826	613,231	7,972,286	699,486	8,118,766
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,150,613</u>	<u>494,753</u>	<u>2,679,583</u>	<u>613,231</u>	<u>7,972,286</u>	<u>699,486</u>	<u>8,118,766</u>
<u>\$ 4,228,103</u>	<u>\$ 599,186</u>	<u>\$ 2,701,640</u>	<u>\$ 713,231</u>	<u>\$ 8,486,413</u>	<u>\$ 699,771</u>	<u>\$ 8,118,766</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
October 31, 2021

	Parishwide Parks & Recreation	Parishwide Fire Protection	Lafayette Parish Public Library	Municipal Transit System	City Recreation and Parks
ASSETS					
Cash and interest-bearing deposits	\$ 115,741	\$ 13,955	\$ 4,801,614	\$ 300	\$ 280
Investments	615,020	74,156	25,499,059	-	-
Accounts receivable, net	-	-	-	35,605	1,002
Loans receivable	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-
Accrued interest receivable	2,429	293	100,711	-	-
Due from other funds	-	-	-	38,679	350,876
Due from other governmental agencies	-	-	-	-	-
Inventories, at cost	-	-	-	-	-
Prepaid items	-	-	69,846	-	-
Total assets	<u>\$ 733,190</u>	<u>\$ 88,404</u>	<u>\$ 30,471,230</u>	<u>\$ 74,584</u>	<u>\$ 352,158</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	1,665	84,857	5,602	47,870
Accrued salaries and benefits	-	-	198,682	68,982	74,893
Contracts payable	-	-	105,733	-	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	1,048
Due to other funds	-	8,243	-	-	194,443
Unearned revenue	-	-	-	-	33,904
Total liabilities	<u>-</u>	<u>9,908</u>	<u>389,272</u>	<u>74,584</u>	<u>352,158</u>
Fund balances:					
Nonspendable -					
Inventories	-	-	-	-	-
Prepaid items	-	-	69,846	-	-
Restricted -					
Capital expenditures	-	-	21,602,645	-	-
Operations and maintenance	733,190	78,496	8,409,467	-	-
Purpose of grantors and donors	-	-	-	-	-
Committed -					
Operations and maintenance	-	-	-	-	-
Total fund balances	<u>733,190</u>	<u>78,496</u>	<u>30,081,958</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 733,190</u>	<u>\$ 88,404</u>	<u>\$ 30,471,230</u>	<u>\$ 74,584</u>	<u>\$ 352,158</u>

<u>Golf Courses</u>	<u>Lafayette Development and Revitalization</u>	<u>Natural History Museum and Planetarium</u>	<u>Heymann Performing Arts Center</u>	<u>Animal Shelter and Care Center</u>	<u>Parking Program</u>	<u>Codes and Permits</u>
\$ -	\$ 5,258	\$ 1,900	\$ 476,314	\$ 281,256	\$ 200	\$ 61,259
-	27,968	-	1,419,139	1,493,465	-	312,230
-	-	-	71,014	34,716	-	108,636
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	110	-	5,605	5,898	-	1,233
132,290	-	6,206	-	-	35,167	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 132,290</u>	<u>\$ 33,336</u>	<u>\$ 8,106</u>	<u>\$ 1,972,072</u>	<u>\$ 1,815,335</u>	<u>\$ 35,367</u>	<u>\$ 483,358</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,876	-	2,185	21,607	19,865	14,306	22,580
86,890	-	5,921	18,604	31,825	15,917	95,780
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,796	-	-	11,869	-	5,144	8,599
-	33,336	-	1,561,146	-	-	356,399
728	-	-	358,846	3,070	-	-
<u>132,290</u>	<u>33,336</u>	<u>8,106</u>	<u>1,972,072</u>	<u>54,760</u>	<u>35,367</u>	<u>483,358</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,760,575	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 132,290</u>	<u>\$ 33,336</u>	<u>\$ 8,106</u>	<u>\$ 1,972,072</u>	<u>\$ 1,815,335</u>	<u>\$ 35,367</u>	<u>\$ 483,358</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
October 31, 2021

	Coroner's Expense	War Memorial	Criminal Court	Justice Department Federal Equitable Sharing
ASSETS				
Cash and interest-bearing deposits	\$ -	\$ -	\$ 175,483	\$ 11,020
Investments	-	-	-	58,558
Accounts receivable, net	124,300	-	-	-
Loans receivable	-	-	-	-
Allowance for uncollectible loans	-	-	-	-
Accrued interest receivable	-	-	-	232
Due from other funds	69,239	12,822	-	-
Due from other governmental agencies	3,622	-	59,013	-
Inventories, at cost	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 197,161</u>	<u>\$ 12,822</u>	<u>\$ 234,496</u>	<u>\$ 69,810</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	64,431	10,371	-	-
Accrued salaries and benefits	8,430	2,451	21,055	-
Contracts payable	-	-	-	-
Retainage payable	-	-	-	-
Other payables	124,300	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>197,161</u>	<u>12,822</u>	<u>21,055</u>	<u>-</u>
Fund balances:				
Nonspendable -				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted -				
Capital expenditures	-	-	-	-
Operations and maintenance	-	-	213,441	69,810
Purpose of grantors and donors	-	-	-	-
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>213,441</u>	<u>69,810</u>
Total liabilities and fund balances	<u>\$ 197,161</u>	<u>\$ 12,822</u>	<u>\$ 234,496</u>	<u>\$ 69,810</u>

Traffic Safety	Narcotics Seized/ Forfeited Property	1961 Sales Tax Trust	1985 Sales Tax Trust	TIF Sales Tax Trusts	Downtown Lafayette EDD	University Gateway EDD
\$ 2,119	\$ 14,418	\$ 700	\$ -	\$4,188,230	\$ 593,923	\$ 539,699
11,257	76,615	-	-	-	-	-
-	-	-	-	123,164	39,887	45,659
-	-	-	-	-	-	-
44	303	-	-	-	-	-
-	-	-	-	376	-	-
-	-	4,521,072	3,879,619	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 13,420</u>	<u>\$ 91,336</u>	<u>\$ 4,521,772</u>	<u>\$3,879,619</u>	<u>\$4,311,770</u>	<u>\$ 633,810</u>	<u>\$ 585,358</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	25,426	21,716	681	215	248
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,496,346	3,857,903	-	5	6
-	-	-	-	-	-	-
-	-	<u>4,521,772</u>	<u>3,879,619</u>	<u>681</u>	<u>220</u>	<u>254</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,311,089	-	-
-	91,336	-	-	-	633,590	585,104
-	-	-	-	-	-	-
<u>13,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,420</u>	<u>91,336</u>	<u>-</u>	<u>-</u>	<u>4,311,089</u>	<u>633,590</u>	<u>585,104</u>
<u>\$ 13,420</u>	<u>\$ 91,336</u>	<u>\$ 4,521,772</u>	<u>\$3,879,619</u>	<u>\$4,311,770</u>	<u>\$ 633,810</u>	<u>\$ 585,358</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
October 31, 2021

	Trappey EDD	Northway EDD	Holy Rosary Institute EDD	Community Development Grants
ASSETS				
Cash and interest-bearing deposits	\$ 5,342	\$ 508,503	\$ 36,209	\$ -
Investments	-	-	2,783	315,905
Accounts receivable, net	244	40,198	-	-
Loans receivable	-	-	-	2,755,426
Allowance for uncollectible loans	-	-	-	(192,486)
Accrued interest receivable	-	-	-	1,248
Due from other funds	-	-	-	-
Due from other governmental agencies	-	-	-	383,925
Inventories, at cost	-	-	-	26,230
Prepaid items	-	-	-	-
Total assets	<u>\$ 5,586</u>	<u>\$ 548,701</u>	<u>\$ 38,992</u>	<u>\$ 3,290,248</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ 218,766
Accounts payable	-	228	15	6,377
Accrued salaries and benefits	-	-	-	19,831
Contracts payable	-	-	-	67,843
Retainage payable	-	-	-	-
Other payables	-	-	-	24,424
Due to other funds	-	5	-	-
Unearned revenue	-	-	-	3,473
Total liabilities	<u>-</u>	<u>233</u>	<u>15</u>	<u>340,714</u>
Fund balances:				
Nonspendable -				
Inventories	-	-	-	26,230
Prepaid items	-	-	-	-
Restricted -				
Capital expenditures	-	-	-	-
Operations and maintenance	5,586	548,468	38,977	-
Purpose of grantors and donors	-	-	-	2,923,304
Committed -				
Operations and maintenance	-	-	-	-
Total fund balances	<u>5,586</u>	<u>548,468</u>	<u>38,977</u>	<u>2,949,534</u>
Total liabilities and fund balances	<u>\$ 5,586</u>	<u>\$ 548,701</u>	<u>\$ 38,992</u>	<u>\$ 3,290,248</u>

Federal Transportation and Planning Grants	Other Federal Grants	Other State Grants	Other Grants	American Rescue Plan - City	American Rescue Plan - Parish	Total
\$ -	\$ -	\$ 45,767	\$ 22,978	\$ 3,019,592	\$ 3,746,791	\$ 30,615,145
-	-	-	122,099	16,045,365	19,909,521	129,459,615
-	-	-	-	-	-	758,685
-	-	-	-	-	-	2,755,426
-	-	-	-	-	-	(192,486)
-	-	-	482	63,372	78,634	511,297
109,188	1,626,405	-	-	-	-	2,737,044
917,006	10,309,672	786,749	-	-	-	20,892,938
-	-	-	-	-	-	26,230
-	-	-	-	-	-	69,846
<u>\$ 1,026,194</u>	<u>\$ 11,936,077</u>	<u>\$ 832,516</u>	<u>\$ 145,559</u>	<u>\$ 19,128,329</u>	<u>\$ 23,734,946</u>	<u>\$ 187,633,740</u>
\$ 70,105	\$ 5,924,961	\$ -	\$ -	\$ -	\$ -	\$ 6,213,832
868,451	736,967	535,340	-	-	-	4,195,056
-	15,482	-	-	-	-	920,236
87,638	226,111	219,326	-	-	-	2,013,224
-	262,716	77,850	-	-	-	934,644
-	-	-	-	-	-	203,180
-	1,882,537	-	-	-	-	12,847,110
-	2,887,303	-	145,559	19,128,329	23,734,946	46,296,158
<u>1,026,194</u>	<u>11,936,077</u>	<u>832,516</u>	<u>145,559</u>	<u>19,128,329</u>	<u>23,734,946</u>	<u>73,623,440</u>
-	-	-	-	-	-	26,230
-	-	-	-	-	-	69,846
-	-	-	-	-	-	55,001,789
-	-	-	-	-	-	55,975,711
-	-	-	-	-	-	2,923,304
-	-	-	-	-	-	13,420
-	-	-	-	-	-	114,010,300
<u>\$ 1,026,194</u>	<u>\$ 11,936,077</u>	<u>\$ 832,516</u>	<u>\$ 145,559</u>	<u>\$ 19,128,329</u>	<u>\$ 23,734,946</u>	<u>\$ 187,633,740</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended October 31, 2021

	<u>Road and Bridge Maintenance</u>	<u>Parishwide Drainage Maintenance</u>	<u>Adult Correctional Facility Maintenance</u>	<u>Courthouse and Jail Maintenance</u>
Revenues:				
Taxes -				
Ad valorem	\$ 9,941,753	\$ 7,824,036	\$ 4,829,846	\$ 5,485,671
Sales and use	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	1,410,147	-	-	-
State shared revenue	273,939	99,174	130,464	147,921
Other	196,911	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	23,688	14,279	3,706	14,522
Miscellaneous	6,867	76,054	29,277	-
Total revenues	<u>11,853,305</u>	<u>8,013,543</u>	<u>4,993,293</u>	<u>5,648,114</u>
Expenditures:				
Current -				
General government	7,704	2,668	1,646	32,489
Public safety	-	-	4,895,912	2,953,724
Public works	7,467,540	6,771,637	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	4,650,059	1,383,551	711,088	1,063,407
Total expenditures	<u>12,125,303</u>	<u>8,157,856</u>	<u>5,608,646</u>	<u>4,049,620</u>
Excess (deficiency) of revenues over expenditures	<u>(271,998)</u>	<u>(144,313)</u>	<u>(615,353)</u>	<u>1,598,494</u>
Other financing sources (uses):				
Transfers in	1,980,685	-	615,353	-
Transfers out	<u>(1,134,324)</u>	<u>(378,766)</u>	<u>-</u>	<u>(699,031)</u>
Total other financing sources (uses)	<u>846,361</u>	<u>(378,766)</u>	<u>615,353</u>	<u>(699,031)</u>
Net change in fund balances	574,363	(523,079)	-	899,463
Fund balances, beginning	<u>21,244,134</u>	<u>11,536,073</u>	<u>-</u>	<u>13,436,054</u>
Fund balances, ending	<u>\$ 21,818,497</u>	<u>\$ 11,012,994</u>	<u>\$ -</u>	<u>\$ 14,335,517</u>

<u>Juvenile Detention Home Maintenance</u>	<u>Combined Public Health</u>	<u>Health Unit Maintenance</u>	<u>Mosquito Abatement and Control</u>	<u>Storm Water Management</u>	<u>Cultural Economy</u>	<u>Parishwide Street, Drainage, and Bridge</u>
\$ 2,732,004	\$ 4,834,494	\$ -	\$ -	\$ 2,574,265	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
41,919	-	223,044	-	-	-	-
-	-	-	-	-	-	-
150,843	-	-	-	-	-	-
-	-	-	-	-	-	-
4,677	329	2,715	1,452	9,247	1,172	6,887
416	-	-	67	51	6	-
<u>2,929,859</u>	<u>4,834,823</u>	<u>225,759</u>	<u>1,519</u>	<u>2,583,563</u>	<u>1,178</u>	<u>6,887</u>
935	176,634	-	1,216,192	4,074,406	-	-
2,862,180	-	-	-	-	-	-
-	-	-	-	-	-	320
-	-	-	-	-	79,488	-
-	-	1,019,275	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
73,035	-	13,243	-	28,525	90,000	-
<u>2,936,150</u>	<u>176,634</u>	<u>1,032,518</u>	<u>1,216,192</u>	<u>4,102,931</u>	<u>169,488</u>	<u>320</u>
<u>(6,291)</u>	<u>4,658,189</u>	<u>(806,759)</u>	<u>(1,214,673)</u>	<u>(1,519,368)</u>	<u>(168,310)</u>	<u>6,567</u>
-	-	1,573,414	1,209,272	-	-	-
(2,642)	(4,864,397)	(714)	-	(1,500)	(300,000)	-
<u>(2,642)</u>	<u>(4,864,397)</u>	<u>1,572,700</u>	<u>1,209,272</u>	<u>(1,500)</u>	<u>(300,000)</u>	<u>-</u>
(8,933)	(206,208)	765,941	(5,401)	(1,520,868)	(468,310)	6,567
4,159,546	700,961	1,913,642	618,632	9,493,154	1,167,796	8,112,199
<u>\$ 4,150,613</u>	<u>\$ 494,753</u>	<u>\$ 2,679,583</u>	<u>\$ 613,231</u>	<u>\$ 7,972,286</u>	<u>\$ 699,486</u>	<u>\$ 8,118,766</u> (continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2021

	Parishwide Parks & Recreation	Parishwide Fire Protection	Lafayette Parish Public Library	Municipal Transit System	City Recreation and Parks
Revenues:					
Taxes -					
Ad valorem	\$ -	\$ 381,777	\$ 10,384,594	\$ -	\$ 2,942,897
Sales and use	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental -					
Federal grants	-	-	-	-	-
State funds:					
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	178,347	278,684	-
Other	-	-	-	-	-
Charges for services	-	-	62,469	233,562	270,284
Fines and forfeits	-	-	20,458	-	-
Investment earnings	2,048	291	30,423	-	2,925
Miscellaneous	-	-	64,725	177,909	10,174
Total revenues	<u>2,048</u>	<u>382,068</u>	<u>10,741,016</u>	<u>690,155</u>	<u>3,226,280</u>
Expenditures:					
Current -					
General government	-	-	-	137,628	-
Public safety	-	303,572	-	-	-
Public works	-	-	-	4,963,478	-
Urban redevelopment and housing	-	-	-	-	-
Culture and recreation	1,296,908	-	11,021,287	-	4,775,462
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Capital outlay	-	-	280,185	-	-
Total expenditures	<u>1,296,908</u>	<u>303,572</u>	<u>11,301,472</u>	<u>5,101,106</u>	<u>4,775,462</u>
Excess (deficiency) of revenues over expenditures	<u>(1,294,860)</u>	<u>78,496</u>	<u>(560,456)</u>	<u>(4,410,951)</u>	<u>(1,549,182)</u>
Other financing sources (uses):					
Transfers in	-	-	-	4,410,951	1,549,182
Transfers out	-	-	(11,213)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(11,213)</u>	<u>4,410,951</u>	<u>1,549,182</u>
Net change in fund balances	<u>(1,294,860)</u>	<u>78,496</u>	<u>(571,669)</u>	<u>-</u>	<u>-</u>
Fund balances, beginning	<u>2,028,050</u>	<u>-</u>	<u>30,653,627</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 733,190</u>	<u>\$ 78,496</u>	<u>\$ 30,081,958</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Golf Courses</u>	<u>Lafayette Development and Revitalization</u>	<u>Natural History Museum and Planetarium</u>	<u>Heymann Performing Arts Center</u>	<u>Animal Shelter and Care Center</u>	<u>Parking Program</u>	<u>Codes and Permits</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	3,372,261
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,591,611	-	34,047	860,302	329,549	419,275	393,529
-	-	-	-	-	153,967	-
-	313	-	619	4,346	-	138
15,159	-	160	-	6,249	5,027	5,168
<u>2,606,770</u>	<u>313</u>	<u>34,207</u>	<u>860,921</u>	<u>340,144</u>	<u>578,269</u>	<u>3,771,096</u>
2,558	-	-	-	2,221,963	1,918	3,836,314
-	-	-	-	-	-	-
-	-	-	-	-	739,136	-
-	-	-	-	-	-	-
2,848,238	-	421,306	1,183,408	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,338,813	-	-
<u>2,850,796</u>	<u>-</u>	<u>421,306</u>	<u>1,183,408</u>	<u>6,560,776</u>	<u>741,054</u>	<u>3,836,314</u>
(244,026)	313	(387,099)	(322,487)	(6,220,632)	(162,785)	(65,218)
244,026	-	387,099	1,882,537	2,081,711	162,785	65,218
-	(33,336)	-	(1,560,050)	(1,571)	-	-
<u>244,026</u>	<u>(33,336)</u>	<u>387,099</u>	<u>322,487</u>	<u>2,080,140</u>	<u>162,785</u>	<u>65,218</u>
-	(33,023)	-	-	(4,140,492)	-	-
-	33,023	-	-	5,901,067	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,760,575</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2021

	Coroner's Expense	War Memorial	Criminal Court	Justice Department Federal Equitable Sharing
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	593,383	12,843
Charges for services	436,202	-	5,100	-
Fines and forfeits	72,918	-	621,881	-
Investment earnings	-	-	289	43
Miscellaneous	1,508	-	-	-
Total revenues	<u>510,628</u>	<u>-</u>	<u>1,220,653</u>	<u>12,886</u>
Expenditures:				
Current -				
General government	1,220,533	251,256	1,426,971	-
Public safety	-	-	-	-
Public works	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,220,533</u>	<u>251,256</u>	<u>1,426,971</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(709,905)</u>	<u>(251,256)</u>	<u>(206,318)</u>	<u>12,886</u>
Other financing sources (uses):				
Transfers in	709,905	251,256	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>709,905</u>	<u>251,256</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(206,318)	12,886
Fund balances, beginning	-	-	419,759	56,924
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,441</u>	<u>\$ 69,810</u>

Traffic Safety	Narcotics Seized/ Forfeited Property	1961 Sales Tax Trust	1985 Sales Tax Trust	TIF Sales Tax Trusts	Downtown Lafayette EDD	University Gateway EDD
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	310,686	260,245	1,349,797	553,466	479,382
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,557	-	-	-	-	-
-	-	-	-	-	-	-
33	73	1,231	1,035	3,128	385	403
84	-	-	-	-	-	-
<u>117</u>	<u>5,630</u>	<u>311,917</u>	<u>261,280</u>	<u>1,352,925</u>	<u>553,851</u>	<u>479,785</u>
-	-	311,917	261,280	1,347,245	2,704	2,357
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>311,917</u>	<u>261,280</u>	<u>1,347,245</u>	<u>2,704</u>	<u>2,357</u>
<u>117</u>	<u>5,630</u>	-	-	<u>5,680</u>	<u>551,147</u>	<u>477,428</u>
-	-	120,709	63,872	-	-	-
-	-	<u>(120,709)</u>	<u>(63,872)</u>	-	-	-
-	-	-	-	-	-	-
117	5,630	-	-	5,680	551,147	477,428
<u>13,303</u>	<u>85,706</u>	-	-	<u>4,305,409</u>	<u>82,443</u>	<u>107,676</u>
<u>\$ 13,420</u>	<u>\$ 91,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,311,089</u>	<u>\$ 633,590</u>	<u>\$ 585,104</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended October 31, 2021

	<u>Trappey EDD</u>	<u>Northway EDD</u>	<u>Holy Rosary Institute EDD</u>	<u>Community Development Grants</u>
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	5,264	455,801	32,729	-
Licenses and permits	-	-	-	-
Intergovernmental -				
Federal grants	-	-	-	2,908,168
State funds:				
Parish transportation funds	-	-	-	-
State shared revenue	-	-	-	-
Other	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment earnings	26	349	24	53,775
Miscellaneous	-	-	-	83,171
Total revenues	<u>5,290</u>	<u>456,150</u>	<u>32,753</u>	<u>3,045,114</u>
Expenditures:				
Current -				
General government	11	2,261	149	-
Public safety	-	-	-	-
Public works	-	-	-	-
Urban redevelopment and housing	-	-	-	2,189,306
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	246,313
Economic development and assistance	-	-	-	834,313
Capital outlay	-	-	-	-
Total expenditures	<u>11</u>	<u>2,261</u>	<u>149</u>	<u>3,269,932</u>
Excess (deficiency) of revenues over expenditures	<u>5,279</u>	<u>453,889</u>	<u>32,604</u>	<u>(224,818)</u>
Other financing sources (uses):				
Transfers in	-	-	-	71,655
Transfers out	-	-	-	(89,440)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,785)</u>
Net change in fund balances	5,279	453,889	32,604	(242,603)
Fund balances, beginning	<u>307</u>	<u>94,579</u>	<u>6,373</u>	<u>3,192,137</u>
Fund balances, ending	<u>\$ 5,586</u>	<u>\$ 548,468</u>	<u>\$ 38,977</u>	<u>\$ 2,949,534</u>

<u>Federal Transportation and Planning Grants</u>	<u>Other Federal Grants</u>	<u>Other State Grants</u>	<u>Other Grants</u>	<u>American Rescue Plan - City</u>	<u>American Rescue Plan - Parish</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,931,337
-	-	-	-	-	-	3,447,370
-	-	-	-	-	-	3,372,261
5,449,129	18,377,715	143,994	-	-	-	26,879,006
-	-	-	-	-	-	1,410,147
-	-	-	-	-	-	1,373,492
237	46,689	1,755,065	-	-	-	2,610,685
-	-	-	-	-	-	5,786,773
-	-	-	-	-	-	869,224
-	-	-	-	-	-	184,571
-	39,542	-	38,067	-	-	559,681
<u>5,449,366</u>	<u>18,463,946</u>	<u>1,899,059</u>	<u>38,067</u>	<u>-</u>	<u>-</u>	<u>98,424,547</u>
-	411,629	-	69,792	-	-	17,021,160
-	836,202	-	-	-	-	11,851,590
1,313,662	6,655,661	-	2,500	-	-	27,913,934
-	9,577,896	321,583	-	-	-	12,088,785
-	31,186	-	-	-	-	21,657,283
-	-	-	-	-	-	1,019,275
-	19,752	-	-	-	-	266,065
-	16,933	-	-	-	-	851,246
<u>1,865,349</u>	<u>1,014,373</u>	<u>1,720,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,232,020</u>
<u>3,179,011</u>	<u>18,563,632</u>	<u>2,041,975</u>	<u>72,292</u>	<u>-</u>	<u>-</u>	<u>109,901,358</u>
<u>2,270,355</u>	<u>(99,686)</u>	<u>(142,916)</u>	<u>(34,225)</u>	<u>-</u>	<u>-</u>	<u>(11,476,811)</u>
572,015	2,286,429	142,916	34,225	-	-	20,415,215
(2,842,370)	(2,186,743)	-	-	-	-	(14,290,678)
<u>(2,270,355)</u>	<u>99,686</u>	<u>142,916</u>	<u>34,225</u>	<u>-</u>	<u>-</u>	<u>6,124,537</u>
-	-	-	-	-	-	(5,352,274)
-	-	-	-	-	-	119,362,574
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,010,300</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Road and Bridge Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 9,364,429	\$ 9,946,768	\$ 9,941,753	\$ (5,015)
Intergovernmental -				
State funds:				
Parish transportation funds	1,600,000	1,527,118	1,410,147	(116,971)
State shared revenue	266,079	266,079	273,939	7,860
Other	97,929	359,912	196,911	(163,001)
Investment earnings	162,500	66,771	23,688	(43,083)
Miscellaneous	-	-	6,867	6,867
Total revenues	<u>11,490,937</u>	<u>12,166,648</u>	<u>11,853,305</u>	<u>(313,343)</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	2,131	2,131	2,131	-
Property services	3,315	3,332	3,332	-
Other	-	2,300	2,241	59
	<u>5,446</u>	<u>7,763</u>	<u>7,704</u>	<u>59</u>
Public works:				
Personnel services	4,376,456	4,080,529	3,684,786	395,743
Professional and technical services	1,265,655	2,014,243	1,868,770	145,473
Property services	929,392	929,392	1,079,779	(150,387)
Other services	896,817	639,557	641,310	(1,753)
Supplies	65,550	64,730	54,319	10,411
Other	429,331	154,592	138,576	16,016
	<u>7,963,201</u>	<u>7,883,043</u>	<u>7,467,540</u>	<u>415,503</u>
Capital outlay	<u>8,087,008</u>	<u>24,063,057</u>	<u>4,650,059</u>	<u>19,412,998</u>
Total expenditures	<u>16,055,655</u>	<u>31,953,863</u>	<u>12,125,303</u>	<u>19,828,560</u>
Deficiency of revenues over expenditures	<u>(4,564,718)</u>	<u>(19,787,215)</u>	<u>(271,998)</u>	<u>19,515,217</u>
Other financing sources (uses):				
Transfers in	2,079,936	2,087,829	1,980,685	(107,144)
Transfers out	(895,879)	(1,377,334)	(1,134,324)	243,010
Total other financing sources (uses)	<u>1,184,057</u>	<u>710,495</u>	<u>846,361</u>	<u>135,866</u>
Net change in fund balance	(3,380,661)	(19,076,720)	574,363	19,651,083
Fund balance, beginning	<u>21,244,134</u>	<u>21,244,134</u>	<u>21,244,134</u>	<u>-</u>
Fund balance, ending	<u>\$ 17,863,473</u>	<u>\$ 2,167,414</u>	<u>\$ 21,818,497</u>	<u>\$ 19,651,083</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana
 Nonmajor Special Revenue Fund
 Parishwide Drainage Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 7,500,824	\$ 7,824,423	\$ 7,824,036	\$ (387)
Intergovernmental -				
State funds:				
State shared revenue	96,336	96,336	99,174	2,838
Investment earnings	183,486	36,968	14,279	(22,689)
Miscellaneous	-	41,781	76,054	34,273
Total revenues	<u>7,780,646</u>	<u>7,999,508</u>	<u>8,013,543</u>	<u>14,035</u>
Expenditures:				
Current -				
General government:				
Purchased property services	<u>2,655</u>	<u>2,669</u>	<u>2,668</u>	<u>1</u>
Public works:				
Personnel services	3,954,610	4,017,371	3,419,447	597,924
Professional and technical services	1,170,500	1,170,486	808,983	361,503
Property services	1,528,200	1,528,200	1,316,783	211,417
Other services	870,961	870,961	688,275	182,686
Supplies	238,000	238,000	209,030	28,970
Other	527,409	354,472	329,119	25,353
	<u>8,289,680</u>	<u>8,179,490</u>	<u>6,771,637</u>	<u>1,407,853</u>
Capital outlay	<u>1,443,750</u>	<u>5,707,512</u>	<u>1,383,551</u>	<u>4,323,961</u>
Total expenditures	<u>9,736,085</u>	<u>13,889,671</u>	<u>8,157,856</u>	<u>5,731,815</u>
Deficiency of revenues over expenditures	<u>(1,955,439)</u>	<u>(5,890,163)</u>	<u>(144,313)</u>	<u>5,745,850</u>
Other financing uses:				
Transfers out	<u>(369,776)</u>	<u>(1,378,448)</u>	<u>(378,766)</u>	<u>999,682</u>
Net change in fund balance	<u>(2,325,215)</u>	<u>(7,268,611)</u>	<u>(523,079)</u>	<u>6,745,532</u>
Fund balance, beginning	<u>11,536,073</u>	<u>11,536,073</u>	<u>11,536,073</u>	<u>-</u>
Fund balance, ending	<u>\$ 9,210,858</u>	<u>\$ 4,267,462</u>	<u>\$ 11,012,994</u>	<u>\$ 6,745,532</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Adult Correctional Facility Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 4,624,213	\$ 4,829,430	\$ 4,829,846	\$ 416
Intergovernmental -				
State funds:				
State shared revenue	126,585	126,585	130,464	3,879
Investment earnings	21,303	5,045	3,706	(1,339)
Miscellaneous	30,000	17,612	29,277	11,665
Total revenues	<u>4,802,101</u>	<u>4,978,672</u>	<u>4,993,293</u>	<u>14,621</u>
Expenditures:				
Current -				
General government:				
Property services	<u>1,638</u>	<u>1,646</u>	<u>1,646</u>	<u>-</u>
Public safety:				
Personnel services	171,426	174,870	174,870	-
Professional and technical services	5,199,000	5,199,000	2,724,248	2,474,752
Property services	1,236,579	1,241,073	1,484,221	(243,148)
Other services	231,042	198,652	170,331	28,321
Supplies	248,000	248,000	166,921	81,079
Other	500,000	492,319	175,321	316,998
	<u>7,586,047</u>	<u>7,553,914</u>	<u>4,895,912</u>	<u>2,658,002</u>
Capital outlay	<u>1,455,367</u>	<u>5,651,729</u>	<u>711,088</u>	<u>4,940,641</u>
Total expenditures	<u>9,043,052</u>	<u>13,207,289</u>	<u>5,608,646</u>	<u>7,598,643</u>
Deficiency of revenues over expenditures	(4,240,951)	(8,228,617)	(615,353)	7,613,264
Other financing sources:				
Transfers in	<u>4,240,951</u>	<u>8,228,617</u>	<u>615,353</u>	<u>(7,613,264)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Courthouse and Jail Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 5,253,551	\$ 5,485,961	\$ 5,485,671	\$ (290)
Intergovernmental -				
State funds:				
State shared revenue	143,547	143,547	147,921	4,374
Investment earnings	175,238	42,324	14,522	(27,802)
Total revenues	<u>5,572,336</u>	<u>5,671,832</u>	<u>5,648,114</u>	<u>(23,718)</u>
Expenditures:				
Current -				
General government:				
Property services	19,060	19,070	2,530	16,540
Other services	30,000	30,000	29,959	41
	<u>49,060</u>	<u>49,070</u>	<u>32,489</u>	<u>16,581</u>
Public safety:				
Personnel services	194,727	198,608	198,607	1
Professional and technical services	349,418	349,418	341,464	7,954
Property services	1,245,741	2,394,108	2,328,763	65,345
Other services	84,404	108,711	84,890	23,821
Supplies	1,000	990	-	990
	<u>1,875,290</u>	<u>3,051,835</u>	<u>2,953,724</u>	<u>98,111</u>
Capital outlay	567,500	6,441,870	1,063,407	5,378,463
Total expenditures	<u>2,491,850</u>	<u>9,542,775</u>	<u>4,049,620</u>	<u>5,493,155</u>
Excess (deficiency) of revenues over expenditures	3,080,486	(3,870,943)	1,598,494	5,469,437
Other financing uses:				
Transfers out	(4,324,630)	(8,312,296)	(699,031)	7,613,265
Net change in fund balance	(1,244,144)	(12,183,239)	899,463	13,082,702
Fund balance, beginning	13,436,054	13,436,054	13,436,054	-
Fund balance, ending	<u>\$ 12,191,910</u>	<u>\$ 1,252,815</u>	<u>\$ 14,335,517</u>	<u>\$ 13,082,702</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Juvenile Detention Home Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes -				
Ad valorem	\$ 2,626,849	\$ 2,730,584	\$ 2,732,004	\$ 1,420
Intergovernmental -				
Federal grants	35,000	-	-	-
State funds:				
State shared revenue	40,851	40,851	41,919	1,068
Charges for services	200,000	111,319	150,843	39,524
Investment earnings	63,373	12,584	4,677	(7,907)
Miscellaneous	-	-	416	416
Total revenues	<u>2,966,073</u>	<u>2,895,338</u>	<u>2,929,859</u>	<u>34,521</u>
Expenditures:				
Current -				
General government:				
Purchased property services	930	935	935	-
Other	832	832	-	832
	<u>1,762</u>	<u>1,767</u>	<u>935</u>	<u>832</u>
Public safety:				
Personnel services	2,093,554	2,237,253	1,953,609	283,644
Purchased professional and technical services	440,645	455,462	377,174	78,288
Purchased property services	87,913	93,613	85,081	8,532
Other services	40,207	42,796	31,519	11,277
Supplies	111,897	141,397	131,993	9,404
Other	280,853	290,786	282,804	7,982
	<u>3,055,069</u>	<u>3,261,307</u>	<u>2,862,180</u>	<u>399,127</u>
Capital outlay	66,000	480,380	73,035	407,345
Total expenditures	<u>3,122,831</u>	<u>3,743,454</u>	<u>2,936,150</u>	<u>807,304</u>
Deficiency of revenues over expenditures	<u>(156,758)</u>	<u>(848,116)</u>	<u>(6,291)</u>	<u>841,825</u>
Other financing uses:				
Transfers out	-	(4,261)	(2,642)	1,619
Net change in fund balance	(156,758)	(852,377)	(8,933)	843,444
Fund balance, beginning	<u>4,159,546</u>	<u>4,159,546</u>	<u>4,159,546</u>	-
Fund balance, ending	<u>\$ 4,002,788</u>	<u>\$ 3,307,169</u>	<u>\$ 4,150,613</u>	<u>\$ 843,444</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Combined Public Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 4,967,930	\$ 4,973,065	\$ 4,834,494	\$(138,571)
Investment earnings	20,800	1,537	329	(1,208)
Total revenues	<u>4,988,730</u>	<u>4,974,602</u>	<u>4,834,823</u>	<u>(139,779)</u>
Expenditures				
Current -				
General government:				
Personnel services	183,908	183,908	174,868	9,040
Property services	<u>1,757</u>	<u>1,757</u>	<u>1,766</u>	<u>(9)</u>
Total expenditures	<u>185,665</u>	<u>185,665</u>	<u>176,634</u>	<u>9,031</u>
Excess of revenues over expenditures	4,803,065	4,788,937	4,658,189	(130,748)
Other financing uses:				
Transfers out	<u>(4,864,397)</u>	<u>(4,864,397)</u>	<u>(4,864,397)</u>	<u>-</u>
Net change in fund balance	(61,332)	(75,460)	(206,208)	(130,748)
Fund balance, beginning	<u>700,961</u>	<u>700,961</u>	<u>700,961</u>	<u>-</u>
Fund balance, ending	<u>\$ 639,629</u>	<u>\$ 625,501</u>	<u>\$ 494,753</u>	<u>\$(130,748)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Health Unit Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
State funds:				
State shared revenue	\$ 227,124	\$ 227,124	\$ 223,044	\$ (4,080)
Investment earnings	15,447	7,366	2,715	(4,651)
Total revenues	242,571	234,490	225,759	(8,731)
Expenditures:				
Current -				
Health and welfare:				
Personnel services	594,352	607,086	552,348	54,738
Professional and technical services	620,300	624,355	118,105	506,250
Property services	337,500	337,500	337,500	-
Other services	9,595	12,292	9,564	2,728
Other	-	1,800	1,758	42
	1,561,747	1,583,033	1,019,275	563,758
Capital outlay	-	255,000	13,243	241,757
Total expenditures	1,561,747	1,838,033	1,032,518	805,515
Deficiency of revenues over expenditures	(1,319,176)	(1,603,543)	(806,759)	796,784
Other financing sources (uses):				
Transfers in	1,573,414	1,573,414	1,573,414	-
Transfers out	-	(1,152)	(714)	438
Total other financing sources (uses)	1,573,414	1,572,262	1,572,700	438
Net change in fund balance	254,238	(31,281)	765,941	797,222
Fund balance, beginning	1,913,642	1,913,642	1,913,642	-
Fund balance, ending	\$ 2,167,880	\$ 1,882,361	\$ 2,679,583	\$ 797,222

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Mosquito Abatement and Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 10,635	\$ 2,784	\$ 1,452	\$ (1,332)
Miscellaneous	<u>-</u>	<u>-</u>	<u>67</u>	<u>67</u>
Total Revenues	<u>10,635</u>	<u>2,784</u>	<u>1,519</u>	<u>(1,265)</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	1,217,664	1,216,170	1,216,170	-
Other services	<u>5,522</u>	<u>5,528</u>	<u>22</u>	<u>5,506</u>
Total expenditures	<u>1,223,186</u>	<u>1,221,698</u>	<u>1,216,192</u>	<u>5,506</u>
Deficiency of revenues over expenditures	(1,212,551)	(1,218,914)	(1,214,673)	4,241
Other financing sources:				
Transfers in	<u>1,209,272</u>	<u>1,209,272</u>	<u>1,209,272</u>	<u>-</u>
Net change in fund balance	(3,279)	(9,642)	(5,401)	4,241
Fund balance, beginning	<u>618,632</u>	<u>618,632</u>	<u>618,632</u>	<u>-</u>
Fund balance, ending	<u>\$ 615,353</u>	<u>\$ 608,990</u>	<u>\$ 613,231</u>	<u>\$ 4,241</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Storm Water Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 2,470,374	\$ 2,468,711	\$ 2,574,265	\$ 105,554
Investment earnings	116,164	26,505	9,247	(17,258)
Miscellaneous	-	-	51	51
Total Revenues	<u>2,586,538</u>	<u>2,495,216</u>	<u>2,583,563</u>	<u>88,347</u>
Expenditures:				
Current -				
General government:				
Personnel services	1,398,118	1,441,727	1,075,849	365,878
Professional and technical services	2,795,495	1,839,036	20,564	1,818,472
Property services	11,877	6,522,610	2,963,080	3,559,530
Other services	18,902	18,906	11,393	7,513
Supplies	4,350	4,170	2,843	1,327
Other	620	800	677	123
	<u>4,229,362</u>	<u>9,827,249</u>	<u>4,074,406</u>	<u>5,752,843</u>
Capital outlay	54,000	2,174,323	28,525	2,145,798
Total expenditures	<u>4,283,362</u>	<u>12,001,572</u>	<u>4,102,931</u>	<u>7,898,641</u>
Deficiency of revenues over expenditures	(1,696,824)	(9,506,356)	(1,519,368)	7,986,988
Other financing uses:				
Transfers out	-	(2,418)	(1,500)	918
Net change in fund balance	(1,696,824)	(9,508,774)	(1,520,868)	7,987,906
Fund balance, beginning	<u>9,493,154</u>	<u>9,493,154</u>	<u>9,493,154</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,796,330</u>	<u>\$ (15,620)</u>	<u>\$ 7,972,286</u>	<u>\$ 7,987,906</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Cultural Economy

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 561,449	\$ -	\$ -	\$ -
Investment earnings	6,695	3,093	1,172	(1,921)
Miscellaneous	-	-	6	6
Total Revenues	568,144	3,093	1,178	(1,915)
Expenditures:				
Current -				
Culture and recreation:				
Other purchased services	47,513	38,648	27,495	11,153
Supplies	6,282	477,402	51,993	425,409
Other	23,100	6,455	-	6,455
	76,895	522,505	79,488	443,017
Capital outlay	-	145,000	90,000	55,000
Total expenditures	76,895	667,505	169,488	498,017
Excess (deficiency) of revenues over expenditures	491,249	(664,412)	(168,310)	496,102
Other financing uses:				
Transfers out	(300,000)	(320,000)	(300,000)	20,000
Net change in fund balance	191,249	(984,412)	(468,310)	516,102
Fund balance, beginning	1,167,796	1,167,796	1,167,796	-
Fund balance, ending	\$ 1,359,045	\$ 183,384	\$ 699,486	\$ 516,102

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Street, Drainage, and Bridge

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Investment earnings	\$ 39,000	\$ 22,279	\$ 6,887	\$ (15,392)
Expenditures:				
Capital outlay	-	8,105,495	320	8,105,175
Net change in fund balance	39,000	(8,083,216)	6,567	8,089,783
Fund balance, beginning	<u>8,112,199</u>	<u>8,112,199</u>	<u>8,112,199</u>	<u>-</u>
Fund balance, ending	<u>\$ 8,151,199</u>	<u>\$ 28,983</u>	<u>\$ 8,118,766</u>	<u>\$ 8,089,783</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Parks and Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 8,450	\$ 4,993	\$ 2,048	\$ (2,945)
Expenditures:				
Current -				
Culture and recreation				
Professional and technical services	<u>200,000</u>	<u>2,000,000</u>	<u>1,296,908</u>	<u>703,092</u>
Net change in fund balance	(191,550)	(1,995,007)	(1,294,860)	700,147
Fund balance, beginning	<u>2,028,050</u>	<u>2,028,050</u>	<u>2,028,050</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,836,500</u>	<u>\$ 33,043</u>	<u>\$ 733,190</u>	<u>\$ 700,147</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parishwide Fire Protection

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ -	\$ 392,678	\$ 381,777	\$ (10,901)
Investment earnings	-	342	291	(51)
Total Revenues	-	393,020	382,068	(10,952)
Expenditures:				
Current -				
Public safety:				
Personnel services	-	16,020	10,515	5,505
Professional and technical services	-	256,879	256,879	-
Other	-	63,804	36,178	27,626
Total expenditures	-	336,703	303,572	33,131
Net change in fund balance	-	56,317	78,496	22,179
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ 56,317	\$ 78,496	\$ 22,179

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Lafayette Parish Public Library

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 10,670,206	\$ 10,386,531	\$ 10,384,594	\$ (1,937)
Intergovernmental -				
State funds:				
State shared revenue	185,694	185,694	178,347	(7,347)
Charges for services	70,716	62,589	62,469	(120)
Fines and forfeits	26,700	19,949	20,458	509
Investment earnings	405,938	87,967	30,423	(57,544)
Miscellaneous	79,650	64,859	64,725	(134)
Total revenues	<u>11,438,904</u>	<u>10,807,589</u>	<u>10,741,016</u>	<u>(66,573)</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	8,216,088	8,339,047	7,547,643	791,404
Professional and technical services	1,256,339	1,107,332	932,355	174,977
Property services	1,278,042	1,278,060	1,087,422	190,638
Other services	781,250	846,230	667,159	179,071
Supplies	1,001,050	1,023,837	774,701	249,136
Other	46,145	57,219	12,007	45,212
	<u>12,578,914</u>	<u>12,651,725</u>	<u>11,021,287</u>	<u>1,630,438</u>
Capital outlay	-	20,087,444	280,185	19,807,259
Total expenditures	<u>12,578,914</u>	<u>32,739,169</u>	<u>11,301,472</u>	<u>21,437,697</u>
Deficiency of revenues over expenditures	<u>(1,140,010)</u>	<u>(21,931,580)</u>	<u>(560,456)</u>	<u>21,371,124</u>
Other financing uses:				
Transfers out	-	(18,079)	(11,213)	6,866
Net change in fund balance	(1,140,010)	(21,949,659)	(571,669)	21,377,990
Fund balance, beginning	<u>30,653,627</u>	<u>30,653,627</u>	<u>30,653,627</u>	<u>-</u>
Fund balance, ending	<u>\$ 29,513,617</u>	<u>\$ 8,703,968</u>	<u>\$ 30,081,958</u>	<u>\$ 21,377,990</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Municipal Transit System

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ 897,693	\$ 897,693	\$ -	\$ (897,693)
State funds:				
State shared revenue	300,000	300,000	278,684	(21,316)
Charges for services	350,000	221,696	233,562	11,866
Investment earnings	538	-	-	-
Miscellaneous	160,261	167,937	177,909	9,972
Total revenues	<u>1,708,492</u>	<u>1,587,326</u>	<u>690,155</u>	<u>(897,171)</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	5,541	5,541	5,541	-
Property services	167,762	167,762	130,812	36,950
Other services	2,160	2,160	894	1,266
Supplies	432	432	381	51
	<u>175,895</u>	<u>175,895</u>	<u>137,628</u>	<u>38,267</u>
Public works:				
Personnel services	2,248,076	2,174,450	2,061,886	112,564
Professional and technical services	416,104	467,050	458,507	8,543
Property services	74,137	88,337	60,525	27,812
Other services	1,910,049	2,032,549	1,980,481	52,068
Supplies	15,552	17,052	12,881	4,171
Other	618,073	403,954	389,198	14,756
	<u>5,281,991</u>	<u>5,183,392</u>	<u>4,963,478</u>	<u>219,914</u>
Total expenditures	<u>5,457,886</u>	<u>5,359,287</u>	<u>5,101,106</u>	<u>258,181</u>
Deficiency of revenues over expenditures	(3,749,394)	(3,771,961)	(4,410,951)	(638,990)
Other financing sources:				
Transfers in	<u>3,749,394</u>	<u>3,771,961</u>	<u>4,410,951</u>	<u>638,990</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
City Recreation and Parks

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 2,957,651	\$ 2,957,651	\$ 2,942,897	\$ (14,754)
Charges for services	462,775	246,888	270,284	23,396
Investment earnings	7,000	2,917	2,925	8
Miscellaneous	5,500	10,032	10,174	142
Total revenues	<u>3,432,926</u>	<u>3,217,488</u>	<u>3,226,280</u>	<u>8,792</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	3,433,909	3,267,468	2,839,456	428,012
Professional and technical services	-	149	149	-
Property services	400,316	753,559	722,547	31,012
Other services	529,598	874,156	950,120	(75,964)
Supplies	33,800	78,581	59,798	18,783
Other	46,749	218,078	203,392	14,686
Total expenditures	<u>4,444,372</u>	<u>5,191,991</u>	<u>4,775,462</u>	<u>416,529</u>
Deficiency of revenues over expenditures	(1,011,446)	(1,974,503)	(1,549,182)	425,321
Other financing sources:				
Transfers in	<u>1,011,446</u>	<u>1,974,503</u>	<u>1,549,182</u>	<u>(425,321)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Golf Courses

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 2,965,972	\$ 2,515,509	\$ 2,591,611	\$ 76,102
Investment earnings	390	390	-	(390)
Miscellaneous	25,860	9,358	15,159	5,801
Total revenues	<u>2,992,222</u>	<u>2,525,257</u>	<u>2,606,770</u>	<u>81,513</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>2,558</u>	<u>2,558</u>	<u>2,558</u>	<u>-</u>
Culture and recreation:				
Personnel services	1,794,493	1,797,275	1,701,787	95,488
Professional and technical services	262,179	230,469	224,052	6,417
Property services	533,884	540,483	505,341	35,142
Other services	232,435	267,465	244,679	22,786
Supplies	35,657	38,873	38,213	660
Other	<u>138,152</u>	<u>143,070</u>	<u>134,166</u>	<u>8,904</u>
Total expenditures	<u>2,996,800</u>	<u>3,017,635</u>	<u>2,848,238</u>	<u>169,397</u>
Total expenditures	<u>2,999,358</u>	<u>3,020,193</u>	<u>2,850,796</u>	<u>169,397</u>
Deficiency of revenues over expenditures	(7,136)	(494,936)	(244,026)	250,910
Other financing sources:				
Transfers in	<u>7,136</u>	<u>494,936</u>	<u>244,026</u>	<u>(250,910)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Lafayette Development and Revitalization

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ -	\$ -	\$ 313	\$ 313
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	313	313
Other financing uses:				
Transfers out	-	-	(33,336)	(33,336)
Net change in fund balance	-	-	(33,023)	(33,023)
Fund balance, beginning	-	-	33,023	33,023
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Natural History Museum and Planetarium

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ -	\$ 23,324	\$ 34,047	\$ 10,723
Miscellaneous	-	65	160	95
Total revenues	<u>-</u>	<u>23,389</u>	<u>34,207</u>	<u>10,818</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	349,395	403,514	202,468	201,046
Property services	186,526	192,203	113,665	78,538
Other services	186,811	157,743	53,347	104,396
Supplies	2,860	13,333	9,006	4,327
Other	42,173	56,057	42,820	13,237
Total expenditures	<u>767,765</u>	<u>822,850</u>	<u>421,306</u>	<u>401,544</u>
Deficiency of revenues over expenditures	(767,765)	(799,461)	(387,099)	412,362
Other financing sources:				
Transfers in	<u>767,765</u>	<u>799,461</u>	<u>387,099</u>	<u>(412,362)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Heymann Performing Arts Center

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 1,976,458	\$ 1,193,019	\$ 860,302	\$ (332,717)
Investment earnings	2,070	61	619	558
Total revenues	<u>1,978,528</u>	<u>1,193,080</u>	<u>860,921</u>	<u>(332,159)</u>
Expenditures:				
Current -				
Culture and recreation:				
Personnel services	613,939	629,773	497,207	132,566
Professional and technical services	1,335,022	1,322,022	397,855	924,167
Property services	231,196	226,496	193,176	33,320
Other services	90,584	109,533	66,526	43,007
Supplies	15,010	20,010	13,043	6,967
Other	78,555	78,555	15,601	62,954
Total expenditures	<u>2,364,306</u>	<u>2,386,389</u>	<u>1,183,408</u>	<u>1,202,981</u>
Deficiency of revenues over expenditures	<u>(385,778)</u>	<u>(1,193,309)</u>	<u>(322,487)</u>	<u>870,822</u>
Other financing sources (uses):				
Transfers in	637,131	1,193,309	1,882,537	689,228
Transfers out	<u>(251,353)</u>	<u>-</u>	<u>(1,560,050)</u>	<u>(1,560,050)</u>
Total other financing sources (uses)	<u>385,778</u>	<u>1,193,309</u>	<u>322,487</u>	<u>(870,822)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Animal Shelter and Care Center

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 283,200	\$ 326,764	\$ 329,549	\$ 2,785
Investment earnings	90,000	13,859	4,346	(9,513)
Miscellaneous	-	7,304	6,249	(1,055)
Total revenues	373,200	347,927	340,144	(7,783)
Expenditures:				
Current -				
General government:				
Personnel services	1,264,061	1,341,738	1,270,280	71,458
Professional and technical services	445,378	451,063	419,368	31,695
Property services	83,832	69,132	57,027	12,105
Other services	159,393	167,801	125,185	42,616
Supplies	171,320	200,899	177,961	22,938
Other	330,927	174,364	172,142	2,222
	2,454,911	2,404,997	2,221,963	183,034
Capital outlay	-	4,711,250	4,338,813	372,437
Total expenditures	2,454,911	7,116,247	6,560,776	555,471
Deficiency of revenues over expenditures	(2,081,711)	(6,768,320)	(6,220,632)	547,688
Other financing sources (uses):				
Transfers in	2,081,711	2,081,711	2,081,711	-
Transfers out	-	(15,533)	(1,571)	13,962
Total other financing sources (uses)	2,081,711	2,066,178	2,080,140	13,962
Net change in fund balance	-	(4,702,142)	(4,140,492)	561,650
Fund balance, beginning	5,901,067	5,901,067	5,901,067	-
Fund balance, ending	\$ 5,901,067	\$ 1,198,925	\$ 1,760,575	\$ 561,650

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Parking Program

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 515,000	\$ 405,931	\$ 419,275	\$ 13,344
Fines and forfeits	210,000	137,341	153,967	16,626
Investment earnings	482	-	-	-
Miscellaneous	-	-	5,027	5,027
Total revenues	<u>725,482</u>	<u>543,272</u>	<u>578,269</u>	<u>34,997</u>
Expenditures:				
Current -				
General government:				
Professional and technical services	<u>1,918</u>	<u>1,918</u>	<u>1,918</u>	<u>-</u>
Public works:				
Personnel services	534,761	530,240	509,740	20,500
Professional and technical services	25,298	31,298	26,093	5,205
Property services	66,011	73,011	58,900	14,111
Other services	153,023	162,979	141,634	21,345
Supplies	3,888	3,888	1,859	2,029
Other	<u>1,080</u>	<u>2,080</u>	<u>910</u>	<u>1,170</u>
Total expenditures	<u>784,061</u>	<u>803,496</u>	<u>739,136</u>	<u>64,360</u>
Total expenditures	<u>785,979</u>	<u>805,414</u>	<u>741,054</u>	<u>64,360</u>
Deficiency of revenues over expenditures	(60,497)	(262,142)	(162,785)	99,357
Other financing sources:				
Transfers in	<u>60,497</u>	<u>262,142</u>	<u>162,785</u>	<u>(99,357)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Codes and Permits

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and permits	\$ 2,320,120	\$ 3,408,439	\$ 3,372,261	\$ (36,178)
Charges for services	240,716	420,071	393,529	(26,542)
Investment earnings	228	228	138	(90)
Miscellaneous	3,060	4,636	5,168	532
Total revenues	<u>2,564,124</u>	<u>3,833,374</u>	<u>3,771,096</u>	<u>(62,278)</u>
Expenditures:				
Current -				
General government:				
Personnel services	3,686,151	3,676,477	3,417,650	258,827
Professional and technical services	188,007	257,307	226,823	30,484
Property services	10,975	15,469	8,555	6,914
Other services	212,338	339,451	138,681	200,770
Supplies	22,452	36,970	18,703	18,267
Other	21,577	50,354	25,902	24,452
Total expenditures	<u>4,141,500</u>	<u>4,376,028</u>	<u>3,836,314</u>	<u>539,714</u>
Deficiency of revenues over expenditures	(1,577,376)	(542,654)	(65,218)	477,436
Other financing sources (uses):				
Transfers in	1,577,376	542,655	65,218	(477,437)
Transfers Out	-	(1)	-	1
Total Other financing sources (uses):	<u>1,577,376</u>	<u>542,654</u>	<u>65,218</u>	<u>(477,436)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Coroner's Expense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 416,770	\$ 434,399	\$ 436,202	\$ 1,803
Fines and forfeits	97,337	79,937	72,918	(7,019)
Miscellaneous	975	1,700	1,508	(192)
Total revenues	515,082	516,036	510,628	(5,408)
Expenditures:				
Current -				
General government:				
Personnel services	274,195	293,319	288,075	5,244
Professional and technical services	399,703	402,565	369,822	32,743
Property services	51,196	57,216	41,531	15,685
Other services	21,323	19,981	18,112	1,869
Supplies	12,472	14,423	10,518	3,905
Other	400,620	476,335	492,475	(16,140)
Total expenditures	1,159,509	1,263,839	1,220,533	43,306
Deficiency of revenues over expenditures	(644,427)	(747,803)	(709,905)	37,898
Other financing sources:				
Transfers in	644,427	747,803	709,905	(37,898)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
War Memorial

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Current -				
General government:				
Personnel services	113,804	126,865	117,362	9,503
Professional and technical services	8,800	2,558	1,751	807
Property services	103,303	133,742	125,845	7,897
Other services	5,746	7,363	5,734	1,629
Supplies	587	565	564	1
Other	600	-	-	-
	<u>232,840</u>	<u>271,093</u>	<u>251,256</u>	<u>19,837</u>
Capital outlay	<u>100,000</u>	<u>107,100</u>	<u>-</u>	<u>107,100</u>
Total expenditures	<u>332,840</u>	<u>378,193</u>	<u>251,256</u>	<u>126,937</u>
Deficiency of revenues over expenditures	(332,840)	(378,193)	(251,256)	126,937
Other financing sources:				
Transfers in	<u>332,840</u>	<u>378,193</u>	<u>251,256</u>	<u>(126,937)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental -				
Other	\$ 633,009	\$ 633,009	\$ 593,383	\$ (39,626)
Charges for services	5,988	5,988	5,100	(888)
Fines and forfeits	956,304	638,406	621,881	(16,525)
Investment earnings	650	650	289	(361)
Total revenues	<u>1,595,951</u>	<u>1,278,053</u>	<u>1,220,653</u>	<u>(57,400)</u>
Expenditures:				
Current -				
General government				
Personnel services	633,009	633,009	593,383	39,626
Professional and technical services	868,672	868,672	744,065	124,607
Other	<u>94,270</u>	<u>94,270</u>	<u>89,523</u>	<u>4,747</u>
Total expenditures	<u>1,595,951</u>	<u>1,595,951</u>	<u>1,426,971</u>	<u>168,980</u>
Net change in fund balance	-	(317,898)	(206,318)	111,580
Fund balance, beginning	<u>419,759</u>	<u>419,759</u>	<u>419,759</u>	-
Fund balance, ending	<u>\$ 419,759</u>	<u>\$ 101,861</u>	<u>\$ 213,441</u>	<u>\$ 111,580</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Justice Department Federal Equitable Sharing

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$ -	\$ 32,871	\$ 12,843	\$ (20,028)
Investment earnings	-	50	43	(7)
Total Revenues	<u>-</u>	<u>32,921</u>	<u>12,886</u>	<u>(20,035)</u>
Expenditures:				
Current -				
Public safety:				
Personnel services	-	18,362	-	18,362
Purchased professional and technical services	-	4,513	-	4,513
Other purchased services	-	99	-	99
	<u>-</u>	<u>22,974</u>	<u>-</u>	<u>22,974</u>
Capital outlay	-	66,824	-	66,824
Total expenditures	<u>-</u>	<u>89,798</u>	<u>-</u>	<u>89,798</u>
Net change in fund balance	-	(56,877)	12,886	69,763
Fund balance, beginning	<u>-</u>	<u>56,924</u>	<u>56,924</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ 69,810</u>	<u>\$ 69,763</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Traffic Safety

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ -	\$ -	\$ 33	\$ 33
Miscellaneous	-	-	84	84
Total revenues	-	-	117	117
Expenditures	-	-	-	-
Net change in fund balance	-	-	117	117
Fund balance, beginning	-	-	13,303	13,303
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,420</u>	<u>\$ 13,420</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Narcotics Seized/Forfeited Property

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Other	\$ -	\$ 1,947	\$ 5,557	\$ 3,610
Investment earnings	-	50	73	23
Total revenues	<u>-</u>	<u>1,997</u>	<u>5,630</u>	<u>3,633</u>
Expenditures:				
Current -				
Public safety:				
Professional and technical services	-	522	-	522
Capital outlay	-	1,475	-	1,475
Total expenditures	<u>-</u>	<u>1,997</u>	<u>-</u>	<u>1,997</u>
Net change in fund balance	-	-	5,630	5,630
Fund balance, beginning	<u>-</u>	<u>85,706</u>	<u>85,706</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 85,706</u>	<u>\$ 91,336</u>	<u>\$ 5,630</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
1961 Sales Tax Trust

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 500,000	\$ 544,751	\$ 310,686	\$ (234,065)
Investment earnings	30,000	30,000	1,231	(28,769)
Total revenues	530,000	574,751	311,917	(262,834)
Expenditures:				
Current -				
General government				
Professional and technical services	500,000	500,000	311,917	188,083
Excess of revenues over expenditures	30,000	74,751	-	(74,751)
Other financing sources (uses):				
Transfers in	130,000	85,249	120,709	35,460
Transfers out	(160,000)	(160,000)	(120,709)	39,291
Total other financing sources (uses)	(30,000)	(74,751)	-	74,751
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
1985 Sales Tax Trust

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 450,000	\$ 494,064	\$ 260,245	\$ (233,819)
Investment earnings	20,000	20,000	1,035	(18,965)
Total revenues	470,000	514,064	261,280	(252,784)
Expenditures:				
Current -				
General government:				
Professional and technical services	450,000	450,000	261,280	188,720
Excess of revenues over expenditures	20,000	64,064	-	(64,064)
Other financing sources (uses):				
Transfers in	80,000	35,936	63,872	27,936
Transfers out	(100,000)	(100,000)	(63,872)	36,128
Total other financing sources (uses)	(20,000)	(64,064)	-	64,064
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
TIF Sales Tax Trusts

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ 850,000	\$ 1,351,008	\$ 1,349,797	\$ (1,211)
Investment earnings	37,733	5,781	3,128	(2,653)
Total revenues	887,733	1,356,789	1,352,925	(3,864)
Expenditures:				
Current -				
General government:				
Professional and technical services	1,425,774	5,289,390	1,347,245	3,942,145
Capital outlay	-	129,919	-	129,919
Total expenditures	1,425,774	5,419,309	1,347,245	4,072,064
Net change in fund balance	(538,041)	(4,062,520)	5,680	4,068,200
Fund balance, beginning	4,305,409	4,305,409	4,305,409	-
Fund balance, ending	\$ 3,767,368	\$ 242,889	\$ 4,311,089	\$ 4,068,200

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Downtown Lafayette EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 469,872	\$ 553,466	\$ 83,594
Investment earnings	-	-	385	385
Total revenues	-	469,872	553,851	83,979
Expenditures:				
Current -				
General government				
Professional and technical services	-	2,208	2,704	(496)
Net change in fund balance	-	467,664	551,147	83,483
Fund balance, beginning	-	82,443	82,443	-
Fund balance, ending	<u>\$ -</u>	<u>\$ 550,107</u>	<u>\$ 633,590</u>	<u>\$ 83,483</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
University Gateway EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 444,156	\$ 479,382	\$ 35,226
Investment earnings	-	-	403	403
Total revenues	-	444,156	479,785	35,629
Expenditures:				
Current -				
General government				
Professional and technical services	-	3,190	2,357	833
Net change in fund balance	-	440,966	477,428	36,462
Fund balance, beginning	-	107,676	107,676	-
Fund balance, ending	\$ -	\$ 548,642	\$ 585,104	\$ 36,462

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Trappey EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 4,786	\$ 5,264	\$ 478
Investment earnings	-	-	26	26
Total revenues	-	4,786	5,290	504
Expenditures:				
Current -				
General government				
Professional and technical services	-	-	11	(11)
Net change in fund balance	-	4,786	5,279	493
Fund balance, beginning	-	307	307	-
Fund balance, ending	<u>\$ -</u>	<u>\$ 5,093</u>	<u>\$ 5,586</u>	<u>\$ 493</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Northway EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 411,262	\$ 455,801	\$ 44,539
Investment earnings	-	-	349	349
Total revenues	-	411,262	456,150	44,888
Expenditures:				
Current -				
General government				
Professional and technical services	-	1,711	2,261	(550)
Net change in fund balance	-	409,551	453,889	44,338
Fund balance, beginning	-	94,579	94,579	-
Fund balance, ending	\$ -	\$ 504,130	\$ 548,468	\$ 44,338

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Holy Rosary Institute EDD

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use taxes	\$ -	\$ 30,129	\$ 32,729	\$ 2,600
Investment earnings	-	-	24	24
Total revenues	-	30,129	32,753	2,624
Expenditures:				
Current -				
General government				
Professional and technical services	-	134	149	(15)
Net change in fund balance	-	29,995	32,604	2,609
Fund balance, beginning	-	6,373	6,373	-
Fund balance, ending	<u>\$ -</u>	<u>\$ 36,368</u>	<u>\$ 38,977</u>	<u>\$ 2,609</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Community Development Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 15,386,090	\$ 2,908,168	\$(12,477,922)
Investment earnings	-	-	53,775	53,775
Miscellaneous	-	58,852	83,171	24,319
Total revenues	<u>-</u>	<u>15,444,942</u>	<u>3,045,114</u>	<u>(12,399,828)</u>
Expenditures:				
Current -				
Urban redevelopment and assistance:				
Personnel services	-	887,010	409,037	477,973
Professional and technical services	-	108,500	10,315	98,185
Property services	-	836,818	533,982	302,836
Other services	-	2,000,505	421,342	1,579,163
Supplies	-	58,473	9,752	48,721
Other	-	2,773,427	804,878	1,968,549
	<u>-</u>	<u>6,664,733</u>	<u>2,189,306</u>	<u>4,475,427</u>
Economic development and assistance:				
Personnel services	-	702,433	228,621	473,812
Professional and technical services	-	17,452	5,607	11,845
Purchased property services	-	7,819,791	582,644	7,237,147
Other services	-	31,682	9,454	22,228
Supplies	-	18,362	7,364	10,998
Other	-	1,995	623	1,372
	<u>-</u>	<u>8,591,715</u>	<u>834,313</u>	<u>7,757,402</u>
Economic opportunity:				
Personnel services	-	590,837	225,307	365,530
Professional and technical services	-	50,414	18,150	32,264
Purchased property services	-	1,150	-	1,150
Other services	-	86,320	1,171	85,149
Supplies	-	8,733	890	7,843
Other	-	4,001	795	3,206
	<u>-</u>	<u>741,455</u>	<u>246,313</u>	<u>495,142</u>
Total expenditures	<u>-</u>	<u>15,997,903</u>	<u>3,269,932</u>	<u>12,727,971</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(552,961)</u>	<u>(224,818)</u>	<u>328,143</u>
Other financing sources (uses):				
Transfers in	-	819,505	71,655	(747,850)
Transfers out	-	(504,868)	(89,440)	415,428
Total other financing sources (uses)	<u>-</u>	<u>314,637</u>	<u>(17,785)</u>	<u>(332,422)</u>
Net change in fund balance	-	(238,324)	(242,603)	(4,279)
Fund balance, beginning	<u>-</u>	<u>3,192,137</u>	<u>3,192,137</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 2,953,813</u>	<u>\$ 2,949,534</u>	<u>\$ (4,279)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Federal Transportation and Planning Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 13,383,860	\$ 5,449,129	\$ (7,934,731)
Other	-	46,801	237	(46,564)
Total revenues	-	13,430,661	5,449,366	(7,981,295)
Expenditures:				
Current -				
Public works:				
Purchased property services	-	-	1,313,662	(1,313,662)
Capital outlay	-	12,947,533	1,865,349	11,082,184
Total expenditures	-	12,947,533	3,179,011	9,768,522
Excess of revenues over expenditures	-	483,128	2,270,355	1,787,227
Other financing sources (uses):				
Transfers in	-	2,367,953	572,015	(1,795,938)
Transfers out	-	(2,851,081)	(2,842,370)	8,711
Total other financing sources (uses)	-	(483,128)	(2,270,355)	(1,787,227)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana
 Nonmajor Special Revenue Fund
 Other Federal Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 32,913,878	\$ 18,377,715	\$ (14,536,163)
State funds:				
Other	-	560,000	46,689	(513,311)
Miscellaneous	-	1,306,697	39,542	(1,267,155)
Total revenues	-	34,780,575	18,463,946	(16,316,629)
Expenditures:				
Current -				
General government:				
Personnel services	-	12,722	12,598	124
Other purchased services	-	367,550	372,138	(4,588)
Supplies	-	-	26,893	(26,893)
	-	380,272	411,629	(31,357)
Public safety:				
Personnel services	-	1,136,006	699,701	436,305
Professional and technical services	-	14,160	80	14,080
Property services	-	190,093	69,574	120,519
Other purchased services	-	18,983	3,121	15,862
Supplies	-	75,944	63,726	12,218
	-	1,435,186	836,202	598,984
Public works:				
Personnel services	-	-	19,012	(19,012)
Professional and technical services	-	-	5,994,445	(5,994,445)
Property services	-	3,200,803	619,420	2,581,383
Supplies	-	-	22,784	(22,784)
	-	3,200,803	6,655,661	(3,454,858)
Culture and recreation:				
Professional and technical services	-	-	285	(285)
Property services	-	59,268	18,944	40,324
Other purchased services	-	6,378	8,878	(2,500)
Supplies	-	2,350	3,079	(729)
	-	67,996	31,186	36,810

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana
 Nonmajor Special Revenue Fund
 Other Federal Grants (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
 For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Urban development and housing:				
Other purchased services	-	18,219,417	9,577,896	8,641,521
Economic development and assistance:				
Personnel services	-	31,527	12,287	19,240
Purchased professional and technical services	-	125,201	-	125,201
Property services	-	122,692	4,138	118,554
Other purchased services	-	10,944	495	10,449
Supplies	-	5,622	13	5,609
	-	295,986	16,933	279,053
Economic opportunity:				
Personnel services	-	85,259	19,078	66,181
Purchased professional and technical services	-	100,000	-	100,000
Other purchased services	-	1,505	5	1,500
Supplies	-	2,169	669	1,500
	-	188,933	19,752	169,181
Capital outlay	-	12,060,952	1,014,373	11,046,579
Total expenditures	-	35,849,545	18,563,632	17,285,913
Deficiency of revenues over expenditures	-	(1,068,970)	(99,686)	969,284
Other financing sources (uses):				
Transfers in	-	1,248,350	2,286,429	1,038,079
Transfers out	-	(179,380)	(2,186,743)	(2,007,363)
Total other financing sources (uses)	-	1,068,970	99,686	(969,284)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Other State Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental -				
Federal grants	\$ -	\$ 719,371	\$ 143,994	\$ (575,377)
State funds:				
Other	-	5,857,495	1,755,065	(4,102,430)
Total revenues	<u>-</u>	<u>6,576,866</u>	<u>1,899,059</u>	<u>(4,677,807)</u>
Expenditures:				
Current -				
General Government:				
Professional and technical services	-	382,188	-	382,188
Property services	<u>-</u>	<u>7,250</u>	<u>-</u>	<u>7,250</u>
	<u>-</u>	<u>389,438</u>	<u>-</u>	<u>389,438</u>
Urban redevelopment and housing:				
Professional and technical services	-	54,471	-	54,471
Property services	-	335,000	285,111	49,889
Other services	<u>-</u>	<u>76,426</u>	<u>36,472</u>	<u>39,954</u>
	<u>-</u>	<u>465,897</u>	<u>321,583</u>	<u>144,314</u>
Capital outlay	<u>-</u>	<u>5,872,241</u>	<u>1,720,392</u>	<u>4,151,849</u>
Total expenditures	<u>-</u>	<u>6,727,576</u>	<u>2,041,975</u>	<u>4,685,601</u>
Deficiency of revenues over expenditures	-	(150,710)	(142,916)	7,794
Other financing sources (uses):				
Transfers in	-	185,735	142,916	(42,819)
Transfers out	<u>-</u>	<u>(35,025)</u>	<u>-</u>	<u>35,025</u>
Total other financing sources (uses)	<u>-</u>	<u>150,710</u>	<u>142,916</u>	<u>(7,794)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Special Revenue Fund
Other Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous	\$ -	\$ 124,526	\$ 38,067	\$ (86,459)
Expenditures:				
Current -				
General government:				
Personnel services	-	8,762	8,751	11
Purchased professional & technical services	-	42,858	42,858	-
Supplies	-	606	567	39
Other	-	17,616	17,616	-
	-	69,842	69,792	50
Public works:				
Personnel services	-	4,979	-	4,979
Other purchased services	-	59,265	2,500	56,765
Supplies	-	23,900	-	23,900
Other	-	776	-	776
	-	88,920	2,500	86,420
Capital outlay	-	13,000	-	13,000
Total expenditures	-	171,762	72,292	99,470
Deficiency of revenues over expenditures	-	(47,236)	(34,225)	13,011
Other financing sources:				
Transfers in	-	47,236	34,225	(13,011)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

**Nonmajor
Debt Service Funds**

Nonmajor Governmental Funds

Debt Service Funds

Debt Service Funds account for and report financial resources that are restricted or committed for payment of general long-term debt principal, interest, and paying agent fees.

1961 Sales Tax Bonds Sinking Fund - accounts for sales tax revenues dedicated for the payment of principal and interest requirements of all outstanding 1961 Public Improvement Sales Tax Bonds of the City of Lafayette. Also accounts for the portion of the bonds issued for the purpose of advance refunding for certain outstanding obligations of the City.

1961 Sales Tax Bonds Reserve Fund - this reserve fund accounts for a specified amount or balance that is required to be kept in case any pledged revenues are insufficient to pay debt service requirements for the 1961 City Sales Tax Bonds.

1985 Sales Tax Bonds Sinking Fund - accounts for sales tax revenues dedicated for the payment of principal and interest requirements of all outstanding 1985 Public Improvement Sales Tax Bonds of the City of Lafayette. Also accounts for the portion of the bonds issued for the purpose of advance refunding for certain outstanding obligations of the City.

1985 Sales Tax Bonds Reserve Fund - this reserve fund accounts for a specified amount or balance that is required to be kept in case any pledged revenues are insufficient to pay debt service requirements for the 1985 City Sales Tax Bonds.

Sewer Assessment Bonds - to account for the payment of principal and interest on bonds issued for the acquisition, development, and improvements to the City of Lafayette's sewers. Funding consists of special assessment taxes to the public who will benefit from the improvements.

Contingencies Sinking Fund - accounts for revenues from ad valorem taxes assessed by the Parish dedicated for the payment of principal and interest requirements for the Lafayette Parish General Obligation Bonds.

Certificates of Indebtedness, Series 2011 Sinking Fund - accounts for excess annual revenue dedicated for the payment of principal and interest requirements of the 2011 City Certificate of Indebtedness.

Limited Tax Refunding Bonds Sinking Fund - this fund is used to account for the payment of principal, interest, and related charges for the 2020 Bond Series. Funding consists of proceeds from ad valorem taxes assessed by the City.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Debt Service Funds
October 31, 2021

	1961 Sales Tax Bonds		1985 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
ASSETS				
Cash and interest-bearing deposits	\$ 1,127,109	\$ 23,844	\$ 3,525,050	\$ 47,132
Investments	5,399,129	8,261,957	-	7,846,162
Assessments receivable:				
Delinquent	-	-	-	-
Accrued interest receivable	-	50,770	-	29,657
Due from other funds	637,705	98,079	532,560	4
Total assets	<u>\$ 7,163,943</u>	<u>\$ 8,434,650</u>	<u>\$ 4,057,610</u>	<u>\$ 7,922,955</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ 634,428	\$ 637,592	\$ 537,610	\$ 532,323
Fund balances:				
Restricted - Debt service	<u>6,529,515</u>	<u>7,797,058</u>	<u>3,520,000</u>	<u>7,390,632</u>
Total liabilities and fund balances	<u>\$ 7,163,943</u>	<u>\$ 8,434,650</u>	<u>\$ 4,057,610</u>	<u>\$ 7,922,955</u>

<u>Sewer Assessment Bonds</u>	<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 2011 Sinking Fund</u>	<u>Limited Tax Refunding Bonds Sinking Fund</u>	<u>Total</u>
\$ -	\$ 872,671	\$ 37,438	\$ 80,804	\$ 5,714,048
-	4,637,157	198,935	429,370	26,772,710
28,663	-	-	-	28,663
-	18,315	786	1,696	101,224
-	-	-	-	1,268,348
<u>\$ 28,663</u>	<u>\$ 5,528,143</u>	<u>\$ 237,159</u>	<u>\$ 511,870</u>	<u>\$ 33,884,993</u>
\$ 28,663	\$ 150,369	\$ -	\$ -	\$ 2,520,985
-	<u>5,377,774</u>	<u>237,159</u>	<u>511,870</u>	<u>31,364,008</u>
<u>\$ 28,663</u>	<u>\$ 5,528,143</u>	<u>\$ 237,159</u>	<u>\$ 511,870</u>	<u>\$ 33,884,993</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended October 31, 2021

	1961 Sales Tax Bonds		1985 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	12,887,013	-	11,623,033	-
Intergovernmental -				
Federal subsidy	56,396	-	-	-
Investment earnings	4,573	10,017	4,990	2,354
Total revenues	12,947,982	10,017	11,628,023	2,354
Expenditures:				
Current -				
General government	-	-	-	-
Debt service -				
Principal retirement	8,630,000	-	8,155,000	-
Interest and fiscal charges	4,780,319	-	4,439,335	-
Debt issuance costs	7,046	-	3,675	-
Total debt service	13,417,365	-	12,598,010	-
Total expenditures	13,417,365	-	12,598,010	-
Excess (deficiency) of revenues over expenditures	(469,383)	10,017	(969,987)	2,354
Other financing sources (uses):				
Issuance of refunding debt	-	-	-	-
Premium from issuance of refunding debt	-	-	-	-
Payment to escrow agent	-	-	-	-
Transfers in	448,314	20,918	727,282	-
Transfers out	(20,980)	(402,315)	(327,795)	(334,475)
Total other financing sources (uses)	427,334	(381,397)	399,487	(334,475)
Net change in fund balances	(42,049)	(371,380)	(570,500)	(332,121)
Fund balances, beginning	6,571,564	8,168,438	4,090,500	7,722,753
Fund balances, ending	\$ 6,529,515	\$ 7,797,058	\$ 3,520,000	\$ 7,390,632

<u>Sewer Assessment Bonds</u>	<u>Contingencies Sinking Fund</u>	<u>Certificates of Indebtedness, Series 2011 Sinking Fund</u>	<u>Limited Tax Refunding Bonds Sinking Fund</u>	<u>Total</u>
\$ -	\$ 4,364,347	\$ -	\$ -	\$ 4,364,347
-	-	534,225	-	25,044,271
-	-	-	-	56,396
-	6,987	333	783	30,037
-	<u>4,371,334</u>	<u>534,558</u>	<u>783</u>	<u>29,495,051</u>
-	158,252	-	-	158,252
-	3,680,000	430,000	-	20,895,000
-	1,235,722	96,725	364,370	10,916,471
-	296,711	-	14,251	321,683
-	<u>5,212,433</u>	<u>526,725</u>	<u>378,621</u>	<u>32,133,154</u>
-	<u>5,370,685</u>	<u>526,725</u>	<u>378,621</u>	<u>32,291,406</u>
-	(999,351)	7,833	(377,838)	(2,796,355)
-	20,185,000	-	-	20,185,000
-	3,939,125	-	-	3,939,125
-	(23,809,556)	-	-	(23,809,556)
-	7,822	-	361,151	1,565,487
-	-	-	-	(1,085,565)
-	<u>322,391</u>	<u>-</u>	<u>361,151</u>	<u>794,491</u>
-	(676,960)	7,833	(16,687)	(2,001,864)
-	<u>6,054,734</u>	<u>229,326</u>	<u>528,557</u>	<u>33,365,872</u>
<u>\$ -</u>	<u>\$ 5,377,774</u>	<u>\$ 237,159</u>	<u>\$ 511,870</u>	<u>\$ 31,364,008</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1961 Sales Tax Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 13,547,591	\$ 13,654,454	\$ 12,887,013	\$ (767,441)
Intergovernmental -				
Federal subsidy	110,729	110,729	56,396	(54,333)
Investment earnings	110,794	3,931	4,573	642
Total revenues	<u>13,769,114</u>	<u>13,769,114</u>	<u>12,947,982</u>	<u>(821,132)</u>
Expenditures:				
Debt service -				
Principal retirement	9,475,000	8,630,000	8,630,000	-
Interest and fiscal charges	4,219,500	4,795,235	4,780,319	14,916
Debt issuance cost	-	74,711	7,046	67,665
Total expenditures	<u>13,694,500</u>	<u>13,499,946</u>	<u>13,417,365</u>	<u>82,581</u>
Excess (deficiency) of revenues over expenditures	<u>74,614</u>	<u>269,168</u>	<u>(469,383)</u>	<u>(738,551)</u>
Other financing sources (uses):				
Payment to escrow agent	(234,614)	(429,214)	-	429,214
Transfers in	160,000	160,046	448,314	288,268
Transfers out	-	-	(20,980)	(20,980)
Total other financing sources (uses)	<u>(74,614)</u>	<u>(269,168)</u>	<u>427,334</u>	<u>696,502</u>
Net change in fund balance	-	-	(42,049)	(42,049)
Fund balance, beginning	<u>6,571,564</u>	<u>6,571,564</u>	<u>6,571,564</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,571,564</u>	<u>\$ 6,571,564</u>	<u>\$ 6,529,515</u>	<u>\$ (42,049)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1961 Sales Tax Bonds Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 130,000	\$ 85,249	\$ 10,017	\$ (75,232)
Expenditures	-	-	-	-
Excess of revenues over expenditures	<u>130,000</u>	<u>85,249</u>	<u>10,017</u>	<u>(75,232)</u>
Other financing sources (uses):				
Transfers in	-	-	20,918	20,918
Transfers out	<u>(130,000)</u>	<u>(85,249)</u>	<u>(402,315)</u>	<u>(317,066)</u>
Total other financing sources (uses)	<u>(130,000)</u>	<u>(85,249)</u>	<u>(381,397)</u>	<u>(296,148)</u>
Net change in fund balance	-	-	(371,380)	(371,380)
Fund balance, beginning	<u>8,168,438</u>	<u>8,168,438</u>	<u>8,168,438</u>	-
Fund balance, ending	<u>\$ 8,168,438</u>	<u>\$ 8,168,438</u>	<u>\$ 7,797,058</u>	<u>\$ (371,380)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1985 Sales Tax Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 11,550,373	\$ 11,639,055	\$ 11,623,033	\$ (16,022)
Investment earnings	93,177	4,495	4,990	495
Total revenues	<u>11,643,550</u>	<u>11,643,550</u>	<u>11,628,023</u>	<u>(15,527)</u>
Expenditures:				
Debt service -				
Principal retirement	8,635,000	8,155,000	8,155,000	-
Interest and fiscal charges	3,474,050	4,444,924	4,439,335	5,589
Debt issuance cost	-	27,493	3,675	23,818
Total expenditures	<u>12,109,050</u>	<u>12,627,417</u>	<u>12,598,010</u>	<u>29,407</u>
Deficiency of revenues over expenditures	<u>(465,500)</u>	<u>(983,867)</u>	<u>(969,987)</u>	<u>13,880</u>
Other financing sources (uses):				
Transfers in	110,000	110,000	727,282	617,282
Transfers out	-	-	(327,795)	(327,795)
Total other financing sources (uses)	<u>110,000</u>	<u>110,000</u>	<u>399,487</u>	<u>289,487</u>
Net change in fund balance	(355,500)	(873,867)	(570,500)	303,367
Fund balance, beginning	<u>4,090,500</u>	<u>4,090,500</u>	<u>4,090,500</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,735,000</u>	<u>\$ 3,216,633</u>	<u>\$ 3,520,000</u>	<u>\$ 303,367</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
1985 Sales Tax Bonds Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 80,000	\$ 35,936	\$ 2,354	\$ (33,582)
Expenditures	-	-	-	-
Excess of revenues over expenditures	80,000	35,936	2,354	(33,582)
Other financing uses:				
Transfers out	(80,000)	(35,936)	(334,475)	(298,539)
Net change in fund balance	-	-	(332,121)	(332,121)
Fund balance, beginning	<u>7,722,753</u>	<u>7,722,753</u>	<u>7,722,753</u>	-
Fund balance, ending	<u>\$ 7,722,753</u>	<u>\$ 7,722,753</u>	<u>\$ 7,390,632</u>	<u>\$ (332,121)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Contingencies Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 4,495,603	\$ 4,488,234	\$ 4,364,347	\$ (123,887)
Investment earnings	90,513	17,889	6,987	(10,902)
Total revenues	<u>4,586,116</u>	<u>4,506,123</u>	<u>4,371,334</u>	<u>(134,789)</u>
Expenditures:				
Current -				
General government	<u>166,433</u>	<u>166,433</u>	<u>158,252</u>	<u>8,181</u>
Debt service -				
Principal retirement	3,565,000	3,680,000	3,680,000	-
Interest and fiscal charges	1,756,575	1,236,722	1,235,722	1,000
Debt issuance cost	-	314,569	296,711	17,858
Total debt service	<u>5,321,575</u>	<u>5,231,291</u>	<u>5,212,433</u>	<u>18,858</u>
Total expenditures	<u>5,488,008</u>	<u>5,397,724</u>	<u>5,370,685</u>	<u>27,039</u>
Deficiency of revenues over expenditures	<u>(901,892)</u>	<u>(891,601)</u>	<u>(999,351)</u>	<u>(107,750)</u>
Other financing sources (uses):				
Issuance of refunding debt	-	20,185,000	20,185,000	-
Premium on issuance of refunding debt	-	3,939,125	3,939,125	-
Payment to escrow agent	-	(23,809,556)	(23,809,556)	-
Transfers in	-	-	7,822	7,822
Total other financing sources (uses)	<u>-</u>	<u>314,569</u>	<u>322,391</u>	<u>7,822</u>
Net change in fund balance	(901,892)	(577,032)	(676,960)	(99,928)
Fund balance, beginning	<u>6,054,734</u>	<u>6,054,734</u>	<u>6,054,734</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,152,842</u>	<u>\$ 5,477,702</u>	<u>\$ 5,377,774</u>	<u>\$ (99,928)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Certificates of Indebtedness, Series 2011 Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 527,255	\$ 527,255	\$ 534,225	\$ 6,970
Investment earnings	4,800	4,800	333	(4,467)
Total revenues	532,055	532,055	534,558	2,503
Expenditures:				
Debt service -				
Principal retirement	430,000	430,000	430,000	-
Interest and fiscal charges	96,725	96,725	96,725	-
Total expenditures	526,725	526,725	526,725	-
Net change in fund balance	5,330	5,330	7,833	2,503
Fund balance, beginning	229,326	229,326	229,326	-
Fund balance, ending	\$ 234,656	\$ 234,656	\$ 237,159	\$ 2,503

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana
Nonmajor Debt Service Fund
Limited Tax Refunding Bonds Sinking Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended October 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment earnings	\$ 10,352	\$ 1,786	\$ 783	\$ (1,003)
Expenditures:				
Debt service -				
Interest and fiscal charges	426,100	366,491	364,370	2,121
Debt issuance costs	-	23,564	14,251	9,313
Total expenditures	426,100	390,055	378,621	11,434
Deficiency of revenues over expenditures	(415,748)	(388,269)	(377,838)	10,431
Other financing sources:				
Transfers in	450,719	361,151	361,151	-
Net change in fund balance	34,971	(27,118)	(16,687)	10,431
Fund balance, beginning	528,557	528,557	528,557	-
Fund balance, ending	\$ 563,528	\$ 501,439	\$ 511,870	\$ 10,431

**Nonmajor
Capital Projects Funds**

Nonmajor Governmental Funds

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

1961 City Sales Tax Bond Construction Funds - these funds are to account for the proceeds from bond issues used to finance capital improvement projects within the City of Lafayette. These bond issues are secured and payable from a pledge and dedication of the proceeds of the 1961 City sales and use tax.

City Combined Bond Construction Fund – this fund is to account for the proceeds from bond issues used to finance capital improvement projects within the City of Lafayette. These bond issues are secured and payable from a pledge and dedication of the proceeds of either the 1961 City sales and use tax or the 1985 City sales and use tax.

Parish General Obligation Bond Construction Funds - these funds are to account for the proceeds from bond issues to finance capital infrastructure improvement projects within Lafayette Parish.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Balance Sheet
Nonmajor Capital Projects Funds
October 31, 2021

	<u>1961 City Sales Tax Bond Construction</u>	<u>City Combined Bond Construction</u>	<u>Parish General Obligation Bond Construction</u>	<u>Total</u>
ASSETS				
Cash and interest-bearing deposits	\$ 33	\$ 6,636,225	\$ -	\$ 6,636,258
Investments	-	35,263,261	-	35,263,261
Accrued interest receivable	-	139,275	-	139,275
Accounts receivable	-	-	-	-
Total assets	<u>\$ 33</u>	<u>\$ 42,038,761</u>	<u>\$ -</u>	<u>\$ 42,038,794</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Contracts payable	\$ -	\$ 2,236,068	\$ -	\$ 2,236,068
Retainage payable	-	1,161,463	-	1,161,463
Due to other funds	<u>33</u>	<u>-</u>	<u>-</u>	<u>33</u>
Total liabilities	33	3,397,531	-	3,397,564
 Fund balances:				
Restricted -				
Capital expenditures	<u>-</u>	<u>38,641,230</u>	<u>-</u>	<u>38,641,230</u>
Total liabilities and fund balances	<u>\$ 33</u>	<u>\$ 42,038,761</u>	<u>\$ -</u>	<u>\$ 42,038,794</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended October 31, 2021

	1961 City Sales Tax Bond Construction	City Combined Bond Construction	Parish General Obligation Bond Construction	Total
Revenues:				
Miscellaneous -				
Investment earnings	\$ 30	\$ 52,481	\$ 12	\$ 52,523
Other	-	1,400	-	1,400
Total revenues	30	53,881	12	53,923
Expenditures:				
Current -				
General government	-	190,932	-	190,932
Debt service -				
Debt issuance costs	-	26,483	-	26,483
Capital outlay	-	18,252,255	-	18,252,255
Total expenditures	-	18,469,670	-	18,469,670
Excess (deficiency) of revenues over expenditures	30	(18,415,789)	12	(18,415,747)
Other financing sources (uses):				
Transfers in	-	19,072	-	19,072
Transfers out	(19,151)	(902,134)	(7,822)	(929,107)
Total other financing sources (uses)	(19,151)	(883,062)	(7,822)	(910,035)
Net change in fund balances	(19,121)	(19,298,851)	(7,810)	(19,325,782)
Fund balances, beginning	19,121	57,940,081	7,810	57,967,012
Fund balances, ending	\$ -	\$38,641,230	\$ -	\$38,641,230

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
City Combined Bond Construction
For the Year Ended October 31, 2021

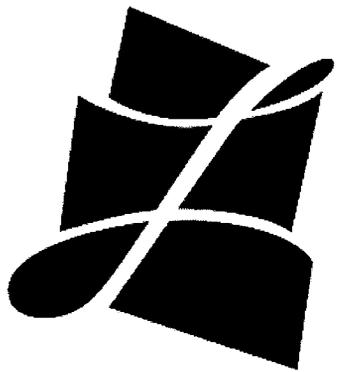
	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Belle Fontaine Drive Extension	\$ 162,950	\$ 12,950	\$ -	\$ 150,000
Blue Bird Drive Extension Widening	549,498	50,837	6,957	491,704
Bridge Replacements	519,362	149,393	10,163	359,806
Camellia/Settlers Trace Turn Lane	1,000,000	38,655	562,036	399,309
CIDC, Lat 7-Curran/Dulles	499,955	323,635	176,320	-
Daigle Street Hard Surfacing	1,238,678	1,238,678	-	-
Downtown Sidewalks/Curbs/Overlay	820,000	100,956	11,739	707,305
Duhon Road Widening	721,601	37,093	-	684,508
Dulles Drive Widening	10,434,610	3,623,405	3,127,510	3,683,695
E. Pont Des Mouton Rd Wide Phase II	2,796,203	1,307,840	106,767	1,381,596
Frem Boustany Extension	3,351,270	2,572,261	340	778,669
Kaliste Saloom Widening	33,935,674	25,611,247	6,213,819	2,110,608
LA Ave Ext Phase II D (Marvw/G SW)	385,509	250,656	-	134,853
N Domingue-Dulles Roundabout	1,600,000	68,790	606,228	924,982
N St Antoine Ext-Pont Des Mouton	2,824,285	213,584	12,036	2,598,665
Pecan/Buick/Pine/Chestr Sidewalk	250,000	7,149	15,167	227,684
Pinhook/Kaliste Saloom Turn Lane	250,000	-	5,157	244,843
Polly Lane Extension	2,514,433	1,611,405	477,271	425,757
Robley Ext-SC Pkwy/Crestlawn	50,100	28,547	-	21,553
Simcoe Street Corridor Phase II	820,198	21,842	-	798,356
South City Park Extension	789,768	789,768	-	-
University Corridor Initiative	1,600,000	588,427	1,011,361	212
Vermilion Lat 4 Beaul/Settlers	755,736	755,736	-	-
Verot School - Pinhook/Vincent	27,324	6,308	-	21,016
W Willow Street Widening	750,000	38,260	4,907	706,833
Pinhook/University Int. Improvement	200,000	-	-	200,000
N St Antoine Street Extension	9,600,000	-	2	9,599,998
Kaliste Saloom Widening	4,000,000	616,383	1,391,102	1,992,515
New River Oaks Pump Station	250,000	25,000	171	224,829
River Oaks Pump Station - New St	50,000	-	38,529	11,471
Downtown Street/Sidewalk Phase III	500,000	-	31,540	468,460
Rue De Bel Ext Phase II (S/Duhon Rd)	587,660	1,274	-	586,386
Johnston Street Relighting	250,000	-	60,847	189,153
Lake Farm Rd Ext (Frem/Verot)	267,381	-	-	267,381
MPO LA-182/Renaud Roundabout MTC	100,000	-	77,141	22,859
	<u>84,452,195</u>	<u>40,090,079</u>	<u>13,947,110</u>	<u>30,415,006</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures Compared to Capital Budget
City Combined Bond Construction (Continued)
For the Year Ended October 31, 2021

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Bellefontaine Drainage	499,716	3,766	-	495,950
Concrete Coulee Renovations	1,867,691	533,470	-	1,334,221
Coulee Bend Improvements	1,651,740	163,695	10	1,488,035
Sunbeam Coulee Phase II	2,451,794	2,180,439	81,106	190,249
Walker Road Drainage	3,190,495	40,321	161,738	2,988,436
Storm Water Division	4,130,716	14,348	3,465,128	651,240
City Storm Water Diversion	746,874	-	61,011	685,863
Bayou Vermillion Flood Control	3,000,000	-	-	3,000,000
Nottingham Drain/Raintree Coulee	554,024	-	-	554,024
	<u>18,093,050</u>	<u>2,936,039</u>	<u>3,768,993</u>	<u>11,388,018</u>
Park and Recreation projects:				
Girard Park Improvements	300,000	257,815	36,540	5,645
LCP Heymann Park Design	75,000	63	-	74,937
LCP Neighborhood Park Freetown - Phase II	1,000,000	22,265	-	977,735
Park Improvements - City Wide	318,381	218,035	15,107	85,239
Recreation Center Improvements	650,000	500,054	7,894	142,052
Tennis Facility Improvements	253,958	105,221	44,297	104,440
	<u>2,597,339</u>	<u>1,103,453</u>	<u>103,838</u>	<u>1,390,048</u>
Building projects:				
Comeaux Building Repair	500,000	437,486	-	62,514
Fire Station No. 3	3,178,326	58,256	432,314	2,687,756
	<u>3,678,326</u>	<u>495,742</u>	<u>432,314</u>	<u>2,750,270</u>
	<u>\$ 108,820,910</u>	<u>\$ 44,625,313</u>	<u>\$ 18,252,255</u>	<u>\$ 45,943,342</u>



Lafayette

CONSOLIDATED GOVERNMENT

**Nonmajor
Enterprise Funds**

Nonmajor Enterprise Funds

Enterprise funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Environmental Services Disposal Fund - this fund is to account for the revenues, expenses, and fixed assets associated with the operations of the Environmental Quality Division which consists of compost disposal, solid waste disposal and other environmental issues in Lafayette Parish.

CNG Service Station Fund - this fund is to account for the revenues and expenses associated with the operation and maintenance of the Compressed Natural Gas (CNG) service station which services both public and private vehicles.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position
Nonmajor Enterprise Funds
October 31, 2021
With Comparative Totals for October 31, 2020

	2021			2020
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
ASSETS				
CURRENT ASSETS				
Cash and interest-bearing deposits	\$ 900,111	\$ 91,565	\$ 991,676	\$ 919,572
Investments	4,608,419	486,555	5,094,974	4,427,755
Accounts receivable, net	2,360,298	-	2,360,298	2,042,640
Accrued interest receivable	18,201	1,922	20,123	22,487
Due from other funds	1,636,747	-	1,636,747	1,645,366
Total current assets	<u>9,523,776</u>	<u>580,042</u>	<u>10,103,818</u>	<u>9,057,820</u>
NONCURRENT ASSETS				
Capital assets:				
Land	3,147,688	-	3,147,688	3,147,688
Buildings and site improvements, net	83,671	-	83,671	89,487
Equipment, net	1,112,724	-	1,112,724	1,140,726
Total noncurrent assets	<u>4,344,083</u>	<u>-</u>	<u>4,344,083</u>	<u>4,377,901</u>
Other assets:				
Net pension asset	144,932	-	144,932	-
Total assets	<u>14,012,791</u>	<u>580,042</u>	<u>14,592,833</u>	<u>13,435,721</u>
DEFERRED OUTFLOWS OF RESOURCES				
Other postemployment benefits	24,244	-	24,244	17,362
Pensions	291,238	-	291,238	269,930
	<u>315,482</u>	<u>-</u>	<u>315,482</u>	<u>287,292</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	2,303,898	19,723	2,323,621	2,239,960
Accrued salaries and benefits	67,544	-	67,544	70,957
Unearned revenue	865	-	865	-
Compensated absences	66,262	-	66,262	77,477
Total current liabilities	<u>2,438,569</u>	<u>19,723</u>	<u>2,458,292</u>	<u>2,388,394</u>
NONCURRENT LIABILITIES				
Compensated absences	122,227	-	122,227	144,322
Other postemployment benefits	100,316	-	100,316	80,697
Net pension liability	617,214	-	617,214	912,295
Total noncurrent liabilities	<u>839,757</u>	<u>-</u>	<u>839,757</u>	<u>1,137,314</u>
Total liabilities	<u>3,278,326</u>	<u>19,723</u>	<u>3,298,049</u>	<u>3,525,708</u>
DEFERRED INFLOWS OF RESOURCES				
Other postemployment benefits	5,721	-	5,721	5,165
Pensions	501,558	-	501,558	176,417
Total deferred inflows of resources	<u>507,279</u>	<u>-</u>	<u>507,279</u>	<u>181,582</u>
NET POSITION				
Net investment in capital assets	4,344,083	-	4,344,083	4,377,901
Unrestricted	6,198,585	560,319	6,758,904	5,637,822
Total net position	<u>\$ 10,542,668</u>	<u>\$ 560,319</u>	<u>\$ 11,102,987</u>	<u>\$ 10,015,723</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			2020
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
Operating revenues:				
Charges for services	\$ 17,341,790	\$ 189,387	\$ 17,531,177	\$ 16,730,146
Miscellaneous	255,572	-	255,572	337,757
Total operating revenues	<u>17,597,362</u>	<u>189,387</u>	<u>17,786,749</u>	<u>17,067,903</u>
Operating expenses:				
Production, collection and cost of services	15,491,432	93,002	15,584,434	14,915,958
Administrative and general	863,000	59,283	922,283	791,142
Depreciation	161,965	-	161,965	153,153
Total operating expenses	<u>16,516,397</u>	<u>152,285</u>	<u>16,668,682</u>	<u>15,860,253</u>
Operating income	<u>1,080,965</u>	<u>37,102</u>	<u>1,118,067</u>	<u>1,207,650</u>
Nonoperating revenues:				
Investment earnings	2,341	449	2,790	57,648
Gain (loss) on disposal of capital assets	(17,366)	-	(17,366)	3,518
Non-employer pension contributions	19,855	-	19,855	20,436
Total nonoperating revenues	<u>4,830</u>	<u>449</u>	<u>5,279</u>	<u>81,602</u>
Income before transfers	1,085,795	37,551	1,123,346	1,289,252
Transfers in	-	-	-	206
Transfers out	(36,082)	-	(36,082)	(14,215)
Change in net position	1,049,713	37,551	1,087,264	1,275,243
Net position, beginning	<u>9,492,955</u>	<u>522,768</u>	<u>10,015,723</u>	<u>8,740,480</u>
Net position, ending	<u>\$ 10,542,668</u>	<u>\$ 560,319</u>	<u>\$ 11,102,987</u>	<u>\$ 10,015,723</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended October 31, 2021
With Comparative Actual Amounts for the Year Ended October 31, 2020

	2021			2020
	Environmental Services Disposal	CNG Service Station	Total Nonmajor Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers	\$ 17,024,132	\$ 189,387	\$ 17,213,519	\$ 16,545,371
Payments to suppliers for goods and services	(15,073,121)	(145,762)	(15,218,883)	(13,326,015)
Payments to employees and for employee related costs	(1,331,166)	-	(1,331,166)	(1,305,688)
Other receipts	255,572	-	255,572	337,757
Net cash provided by operating activities	<u>875,417</u>	<u>43,625</u>	<u>919,042</u>	<u>2,251,425</u>
Cash flows from noncapital financing activities:				
Transfers out	(36,082)	-	(36,082)	(14,215)
Cash flows from capital and related financing activities:				
Purchase of capital assets	(148,791)	-	(148,791)	(993,508)
Cash flows from investing activities:				
Interest earnings	8,841	1,259	10,100	52,357
Purchases of investments	(630,089)	(42,076)	(672,165)	(1,144,080)
Net cash used by investing activities	<u>(621,248)</u>	<u>(40,817)</u>	<u>(662,065)</u>	<u>(1,091,723)</u>
Net increase in cash and cash equivalents	69,296	2,808	72,104	151,979
Balances, beginning of the year	<u>830,815</u>	<u>88,757</u>	<u>919,572</u>	<u>767,593</u>
Balances, end of the year	<u>\$ 900,111</u>	<u>\$ 91,565</u>	<u>\$ 991,676</u>	<u>\$ 919,572</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 1,080,965	\$ 37,102	\$ 1,118,067	\$ 1,207,650
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	161,965	-	161,965	153,153
Provision for bad debts	238,427	-	238,427	203,969
Pension expense (benefit)	(116,460)	-	(116,460)	13,648
OPEB expense (benefit)	13,293	-	13,293	(12,380)
Change in assets and liabilities:				
Receivables	(556,085)	-	(556,085)	(388,744)
Accounts and other payables	77,138	6,523	83,661	1,107,636
Due from/to other funds	8,619	-	8,619	(13,321)
Unearned revenue	865	-	865	-
Compensated absences	(33,310)	-	(33,310)	(20,186)
Net cash provided by operating activities	<u>\$ 875,417</u>	<u>\$ 43,625</u>	<u>\$ 919,042</u>	<u>\$ 2,251,425</u>
Noncash investing, capital and financing activities:				
Gain on disposal of capital assets	<u>\$ (17,366)</u>	<u>\$ -</u>	<u>\$ (17,366)</u>	<u>\$ 3,518</u>
Decrease in fair value of investments	<u>\$ (4,474)</u>	<u>\$ (472)</u>	<u>\$ (4,946)</u>	<u>\$ (3,704)</u>

Internal Service Funds

Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department or agency to other department or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Central Vehicle Maintenance Fund – this fund manages, maintains, and repairs LCG fleet vehicles consisting predominately of City buses, public safety vehicles, and various heavy equipment.

Central Printing Fund - this fund is to account for revenues received for performing printing and binding services for departments and outside entities.

Self-Insurance Fund - this fund is also called the Risk Management Fund. This fund is used to account for self-insurance activities involving property damage, worker's compensation, and general liability claims.

Group Hospitalization Fund - this fund is used to account for self-insurance activities involving medical care claims and payment of insurance premiums by LCG's employees, retirees, and dependents.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position
Internal Service Funds
October 31, 2021

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
ASSETS					
CURRENT ASSETS					
Cash and interest-bearing deposits	\$ 53,406	\$ -	\$ 933,979	\$ 3,860,608	\$ 4,847,993
Investments	283,783	-	4,962,935	20,514,316	25,761,034
Accounts receivable, net	85	-	79,361	587,073	666,519
Accrued interest receivable	1,121	-	19,602	81,023	101,746
Due from other funds	155	-	9,428	-	9,583
Inventories, net	450,963	-	-	-	450,963
Prepaid items	-	-	425,000	-	425,000
Total current assets	<u>789,513</u>	<u>-</u>	<u>6,430,305</u>	<u>25,043,020</u>	<u>32,262,838</u>
NONCURRENT ASSETS					
Capital assets:					
Buildings, net	92,452	-	-	-	92,452
Equipment, net	420,081	-	-	-	420,081
Total noncurrent assets	<u>512,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>512,533</u>
Total assets	<u>\$ 1,302,046</u>	<u>\$ -</u>	<u>\$ 6,430,305</u>	<u>\$ 25,043,020</u>	<u>\$ 32,775,371</u>
CURRENT LIABILITIES					
Accounts payable	\$ 249,431	\$ -	\$ 358,293	\$ 6,088	\$ 613,812
Accrued salaries and benefits	53,714	-	-	2,846	56,560
Other payables	-	-	-	35,987	35,987
Unearned revenue	-	-	-	5,656	5,656
Due to other funds	35,343	-	11,116	-	46,459
Unpaid claims liability	-	-	6,173,355	1,568,413	7,741,768
Compensated absences	113,997	-	-	-	113,997
Total current liabilities	<u>452,485</u>	<u>-</u>	<u>6,542,764</u>	<u>1,618,990</u>	<u>8,614,239</u>
NONCURRENT LIABILITIES					
Claims payable	-	-	6,999,282	-	6,999,282
Total liabilities	<u>452,485</u>	<u>-</u>	<u>13,542,046</u>	<u>1,618,990</u>	<u>15,613,521</u>
NET POSITION					
Net investment in capital assets	512,533	-	-	-	512,533
Unrestricted (deficit)	<u>337,028</u>	<u>-</u>	<u>(7,111,741)</u>	<u>23,424,030</u>	<u>16,649,317</u>
Total net position (deficit)	<u>849,561</u>	<u>-</u>	<u>(7,111,741)</u>	<u>23,424,030</u>	<u>17,161,850</u>
Total liabilities and net position	<u>\$ 1,302,046</u>	<u>\$ -</u>	<u>\$ 6,430,305</u>	<u>\$ 25,043,020</u>	<u>\$ 32,775,371</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended October 31, 2021

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
Operating revenues:					
Charges for services	\$ 7,204,315	\$ -	\$ 9,582,179	\$ 22,977,682	\$ 39,764,176
Miscellaneous	539	-	734,241	2,679,560	3,414,340
Total operating revenues	<u>7,204,854</u>	<u>-</u>	<u>10,316,420</u>	<u>25,657,242</u>	<u>43,178,516</u>
Operating expenses:					
Cost of services rendered	7,174,505	-	6,502,874	24,210,353	37,887,732
Depreciation	82,209	-	-	-	82,209
Total operating expenses	<u>7,256,714</u>	<u>-</u>	<u>6,502,874</u>	<u>24,210,353</u>	<u>37,969,941</u>
Operating income (loss)	<u>(51,860)</u>	<u>-</u>	<u>3,813,546</u>	<u>1,446,889</u>	<u>5,208,575</u>
Nonoperating revenues (expenses):					
Investment earnings	(461)	-	(251)	46,193	45,481
Gain (loss) on sale/disposal of assets	3,911	(9,499)	-	21	(5,567)
Total nonoperating revenues (expenses)	<u>3,450</u>	<u>(9,499)</u>	<u>(251)</u>	<u>46,214</u>	<u>39,914</u>
Income (loss) before transfers	(48,410)	(9,499)	3,813,295	1,493,103	5,248,489
Transfers out	(3,071)	-	-	(367,550)	(370,621)
Transfers in	-	11,299	-	-	11,299
Change in net position	(51,481)	1,800	3,813,295	1,125,553	4,889,167
Net position (deficit), beginning	<u>901,042</u>	<u>(1,800)</u>	<u>(10,925,036)</u>	<u>22,298,477</u>	<u>12,272,683</u>
Net position (deficit), ending	<u>\$ 849,561</u>	<u>\$ -</u>	<u>\$ (7,111,741)</u>	<u>\$ 23,424,030</u>	<u>\$ 17,161,850</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended October 31, 2021

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
Cash flows from operating activities:					
Receipts from customers	\$ 7,205,063	\$ 189	\$ -	\$ -	\$ 7,205,252
Receipts from insured	-	-	9,550,303	22,822,812	32,373,115
Payments to suppliers for goods and services	(4,880,324)	-	(4,560,860)	(3,430,825)	(12,872,009)
Payments to employees and for employee related costs	(2,210,012)	-	-	(201,392)	(2,411,404)
Payments for claims	-	-	(4,344,041)	(20,445,853)	(24,789,894)
Other receipts	539	-	734,241	2,679,560	3,414,340
Net cash provided by operating activities	<u>115,266</u>	<u>189</u>	<u>1,379,643</u>	<u>1,424,302</u>	<u>2,919,400</u>
Cash flows from noncapital financing activities:					
Decrease in cash overdraft	-	(11,488)	-	-	(11,488)
Transfers in (out)	(4,556)	11,299	-	(367,550)	(360,807)
	<u>(4,556)</u>	<u>(189)</u>	<u>-</u>	<u>(367,550)</u>	<u>(372,295)</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(53,400)	-	-	-	(53,400)
Cash flows from investing activities:					
Interest earnings	113	-	7,843	100,220	108,176
Sales (purchases) of investments	(50,627)	-	(1,204,859)	(1,283,019)	(2,538,505)
Net cash used by investing activities	<u>(50,514)</u>	<u>-</u>	<u>(1,197,016)</u>	<u>(1,182,799)</u>	<u>(2,430,329)</u>
Net increase (decrease) in cash and cash equivalents	6,796	-	182,627	(126,047)	63,376
Balances, beginning of the year	46,610	-	751,352	3,986,655	4,784,617
Balances, end of the year	<u>\$ 53,406</u>	<u>\$ -</u>	<u>\$ 933,979</u>	<u>\$ 3,860,608</u>	<u>\$ 4,847,993</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (51,860)	\$ -	\$ 3,813,546	\$ 1,446,889	\$ 5,208,575
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	82,209	-	-	-	82,209
Change in assets and liabilities:					
Receivables	748	-	(31,876)	(154,870)	(185,998)
Inventories	(28,274)	-	-	-	(28,274)
Prepaid items	-	15,232	(175,000)	-	(159,768)
Accounts and other payables	70,462	(15,054)	(2,150,349)	51,627	(2,043,314)
Unearned revenue	-	-	-	5,656	5,656
Due from/to other funds	34,909	11	(76,678)	75,000	33,242
Compensated absences	7,072	-	-	-	7,072
Net cash provided by operating activities	<u>\$ 115,266</u>	<u>\$ 189</u>	<u>\$ 1,379,643</u>	<u>\$ 1,424,302</u>	<u>\$ 2,919,400</u>
Noncash investing, capital and financing activities:					
Decrease in fair value of investments	<u>\$ (508)</u>	<u>\$ -</u>	<u>\$ (8,567)</u>	<u>\$ (39,097)</u>	<u>\$ (48,172)</u>
Gain (loss) on disposal of capital assets	<u>\$ 3,911</u>	<u>\$ (9,499)</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ (5,567)</u>

Fiduciary Funds

Fiduciary Funds

Custodial funds are used to account for short-term custodial collections on resources on behalf of another individual, entity, or government.

Property Tax Escrow Fund - this fund accounts for proceeds of ad valorem taxes assessed by the City that were paid under protest by the taxpayer.

Civil Court Operating Fund - this fund accounts for the monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with civil and criminal suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

Court Cost Bond Fund - this fund accounts for the monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with civil and criminal suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

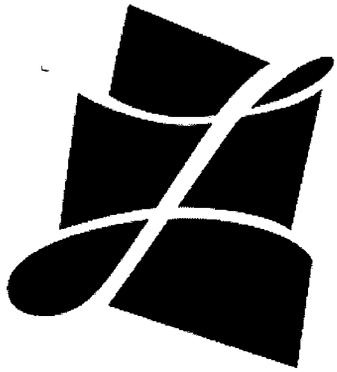
Combining Statement of Fiduciary Net Position
Custodial Funds
October 31, 2021

	Property Tax Escrow Fund	Civil Court Operating Fund	Court Cost Bond Fund	Total
ASSETS				
Cash and interest-bearing deposits	\$ 8,442	\$ 979,406	\$ 206,718	\$ 1,194,566
Investments	44,861	-	-	44,861
Accrued interest receivable	177	-	-	177
Total assets	53,480	979,406	206,718	1,239,604
LIABILITIES				
Accounts payable	-	-	149,395	149,395
Other payables	-	38,452	-	38,452
Total liabilities	-	38,452	149,395	187,847
NET POSITION				
Restricted for individuals, organizations and other governments	\$ 53,480	\$ 940,954	\$ 57,323	\$ 1,051,757

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended October 31, 2021

	Property Tax Escrow Fund	Civil Court Operating Fund	Court Cost Bond Fund	Total
ADDITIONS				
Bonds posted	\$ -	\$ -	\$ 2,380,282	\$ 2,380,282
Court costs	-	536,367	-	536,367
Interest	133	1,365	304	1,802
Total additions	<u>133</u>	<u>537,732</u>	<u>2,380,586</u>	<u>2,918,451</u>
DEDUCTIONS				
Refunds to individuals/businesses	-	335,701	-	335,701
Payments to other governments	-	176,964	1,277,627	1,454,591
Other reductions	-	201,239	1,152,145	1,353,384
Bank service charges	-	-	12,788	12,788
Total deductions	<u>-</u>	<u>713,904</u>	<u>2,442,560</u>	<u>3,156,464</u>
Change in net position	133	(176,172)	(61,974)	(238,013)
Net position, beginning of year as restated	<u>53,347</u>	<u>1,117,126</u>	<u>119,297</u>	<u>1,289,770</u>
Net position, end of year	<u>\$ 53,480</u>	<u>\$ 940,954</u>	<u>\$ 57,323</u>	<u>\$ 1,051,757</u>



Lafayette
CONSOLIDATED GOVERNMENT

**Nonmajor
Discretely Presented
Component Units**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Net Position - Nonmajor Discretely Presented Component Units
October 31, 2021

	Downtown Development Authority	City Court of Lafayette
ASSETS		
CURRENT ASSETS:		
Cash and interest-bearing deposits	\$ 824,304	\$ 3,996,698
Accounts receivable, net	36,817	-
Due from primary government	-	-
Due from other governmental agencies	368,163	-
Inventories	-	-
Prepaid items	-	-
Total current assets	1,229,284	3,996,698
NONCURRENT ASSETS:		
Restricted cash and interest-bearing deposits	-	-
Net pension asset	-	-
Capital assets:		
Non-depreciable	-	-
Depreciable, net	29,706	1,750,511
Total noncurrent assets	29,706	1,750,511
Total assets	1,258,990	5,747,209
DEFERRED OUTFLOWS OF RESOURCES		
Other post-employment benefits	-	-
Pensions	55,799	-
Total deferred outflows of resources	55,799	-
LIABILITIES		
CURRENT LIABILITIES:		
Accounts and other payables	-	9,944
Due to primary government	-	-
Due to other governmental agencies	-	-
Unearned revenue	-	-
Deposits	-	-
Current portion of long-term liabilities-		
Compensated absences	9,672	-
Bonds payable	-	-
Total current liabilities	9,672	9,944
NONCURRENT LIABILITIES:		
Noncurrent portion of long-term liabilities-		
Compensated absences	-	-
Bonds payable	-	-
Other post-employment benefits	-	-
Net pension liability	1,582	-
Total noncurrent liabilities	1,582	-
Total liabilities	11,254	9,944
DEFERRED INFLOWS OF RESOURCES		
Property taxes	-	-
Other post-employment benefits	-	-
Pensions	75,390	-
Total deferred inflows of resources	75,390	-
NET POSITION		
Net investment in capital assets	29,706	1,750,511
Restricted for (Note 21):		
Capital projects	-	-
Debt service	-	-
External legal constraints/programs	-	591,306
Unrestricted (deficit)	1,198,439	3,395,448
Total net position	\$ 1,228,145	\$ 5,737,265

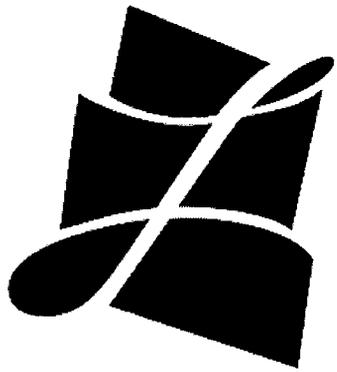
Lafayette Parish Waterworks District North	Lafayette Parish Waterworks District South	Lafayette Parish Bayou Vermilion District	Lafayette Parish Communication District	Total
\$ 1,270,549	\$ 363,092	\$ 2,049,570	\$ 9,497,931	\$ 18,002,144
370,746	365,646	198,843	314,033	1,286,085
-	-	-	11,382	11,382
-	-	1,688,360	-	2,056,523
-	214,293	31,822	-	246,115
35,783	11,246	16,182	35,915	99,126
<u>1,677,078</u>	<u>954,277</u>	<u>3,984,777</u>	<u>9,859,261</u>	<u>21,701,375</u>
2,027,768	2,105,123	-	-	4,132,891
-	-	-	468,241	468,241
231,234	231,810	1,073,181	16,754	1,552,979
6,664,723	8,425,477	2,527,367	15,914,652	35,312,436
<u>8,923,725</u>	<u>10,762,410</u>	<u>3,600,548</u>	<u>16,399,647</u>	<u>41,466,547</u>
<u>10,600,803</u>	<u>11,716,687</u>	<u>7,585,325</u>	<u>26,258,908</u>	<u>63,167,922</u>
-	-	-	59,344	59,344
-	-	297,497	450,245	803,541
-	-	297,497	509,589	862,885
603,271	166,868	341,229	202,637	1,323,949
-	-	-	52,526	52,526
-	-	1,408	-	1,408
-	-	12,063	27,862	39,925
168,260	60,975	-	-	229,235
-	-	-	-	9,672
<u>383,000</u>	<u>339,000</u>	<u>150,000</u>	<u>-</u>	<u>872,000</u>
<u>1,154,531</u>	<u>566,843</u>	<u>504,700</u>	<u>283,025</u>	<u>2,528,715</u>
-	-	54,177	457,631	511,808
1,843,624	3,009,000	3,436,179	-	8,288,803
-	-	-	151,176	151,176
-	-	6,970	-	8,552
<u>1,843,624</u>	<u>3,009,000</u>	<u>3,497,326</u>	<u>608,807</u>	<u>8,960,339</u>
<u>2,998,155</u>	<u>3,575,843</u>	<u>4,002,026</u>	<u>891,832</u>	<u>11,489,054</u>
-	-	1,959,752	-	1,959,752
-	-	-	17,228	17,228
-	-	323,585	978,015	1,376,990
-	-	<u>2,283,337</u>	<u>995,243</u>	<u>3,353,970</u>
5,052,333	6,862,849	2,673,367	15,931,406	32,300,172
-	-	335,214	-	335,214
1,285,324	546,573	723,939	-	2,555,836
-	-	-	-	591,306
<u>1,264,991</u>	<u>731,422</u>	<u>(2,135,061)</u>	<u>8,950,016</u>	<u>13,405,255</u>
<u>\$ 7,602,648</u>	<u>\$ 8,140,844</u>	<u>\$ 1,597,459</u>	<u>\$ 24,881,422</u>	<u>\$ 49,187,783</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Combining Statement of Activities - Nonmajor Discretely Presented Component Units
For the Year Ended October 31, 2021

	Downtown Development Authority	City Court of Lafayette
Expenses	<u>\$ 587,394</u>	<u>\$ 3,262,561</u>
Program revenues:		
Charges for services	-	388,941
Operating grants and contributions	-	2,380,625
Capital grants and contributions	-	-
Total program revenues	<u>-</u>	<u>2,769,566</u>
Net program revenues (expenses)	<u>(587,394)</u>	<u>(492,995)</u>
General revenues:		
Taxes-		
Property	391,932	-
Non-employer pension contributions	2,719	-
Investment earnings	13,539	4,937
Miscellaneous	-	1,452
Total general revenues	<u>408,190</u>	<u>6,389</u>
Change in net position	(179,204)	(486,606)
Net position, beginning	<u>1,407,349</u>	<u>6,223,871</u>
Net position, ending	<u>\$ 1,228,145</u>	<u>\$ 5,737,265</u>

<u>Lafayette Parish Waterworks District North</u>	<u>Lafayette Parish Waterworks District South</u>	<u>Lafayette Parish Bayou Vermilion District</u>	<u>Lafayette Parish Communication District</u>	<u>Total</u>
<u>\$ 4,348,167</u>	<u>\$ 2,258,291</u>	<u>\$ 2,897,917</u>	<u>\$ 4,269,270</u>	<u>\$ 17,623,600</u>
4,425,928	2,380,402	334,663	5,035,853	12,565,787
-	-	84,970	289,813	2,755,408
-	-	-	70,740	70,740
<u>4,425,928</u>	<u>2,380,402</u>	<u>419,633</u>	<u>5,396,406</u>	<u>15,391,935</u>
<u>77,761</u>	<u>122,111</u>	<u>(2,478,284)</u>	<u>1,127,136</u>	<u>(2,231,665)</u>
-	-	2,102,343	-	2,494,275
-	-	11,979	22,451	37,149
1,619	2,015	30,182	21,631	73,923
<u>675</u>	<u>198,654</u>	<u>34,339</u>	<u>42,005</u>	<u>277,125</u>
<u>2,294</u>	<u>200,669</u>	<u>2,178,843</u>	<u>86,087</u>	<u>2,882,472</u>
80,055	322,780	(299,441)	1,213,223	650,807
<u>7,522,593</u>	<u>7,818,064</u>	<u>1,896,900</u>	<u>23,668,199</u>	<u>48,536,976</u>
<u>\$ 7,602,648</u>	<u>\$ 8,140,844</u>	<u>\$ 1,597,459</u>	<u>\$ 24,881,422</u>	<u>\$ 49,187,783</u>



Lafayette
CONSOLIDATED GOVERNMENT

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Statement of Revenues, Expenses, and Changes in
Fund Net Position
Utilities System Fund
For the Year Ended October 31, 2021

	Electric	Water	Sewer	Total
Operating revenues:				
General customers	\$ 92,021,451	\$ 13,687,358	\$ 28,745,054	\$ 134,453,863
Municipality	1,181,189	109,670	132,159	1,423,018
Sales to other public utilities	159,823	7,430,771	1,201,994	8,792,588
Other sales to public authorities	5,032,588	87,686	40,562	5,160,836
Interdepartmental sales	1,527,890	466,475	1,393,548	3,387,913
Fuel clause adjustment	76,344,759	-	-	76,344,759
Miscellaneous	3,076,324	-	-	3,076,324
Total operating revenues	179,344,024	21,781,960	31,513,317	232,639,301
Operating expenses:				
Production and collection	95,253,828	5,246,546	5,497,827	105,998,201
Distributions and treatment	18,212,666	2,174,002	6,707,775	27,094,443
Customers' accounting and collecting	3,340,450	1,446,359	1,655,511	6,442,320
Administrative and general	12,261,873	4,961,311	5,922,138	23,145,322
Transfers to City in lieu of taxes	17,639,552	2,641,831	3,774,629	24,056,012
Amortization of utilities plant acquisition adjustments	395,280	-	-	395,280
Depreciation	14,604,917	4,014,570	5,969,559	24,589,046
Total operating expenses	161,708,566	20,484,619	29,527,439	211,720,624
Operating income	\$ 17,635,458	\$ 1,297,341	\$ 1,985,878	20,918,677
Nonoperating revenues (expenses):				
Investment earnings				891,092
Interest expense				(10,537,496)
Amortization of debt premiums and loss on refundings, net				2,149,380
Loss on disposal of assets				(507,437)
Federal grant revenue				3,848,110
State grant revenue				241,330
Hurricane/flood expenses				(4,282,872)
Non-employer pension contributions				624,706
Other, net				330,224
Total nonoperating revenues (expenses)				(7,242,963)
Income before contributions and transfers				13,675,714
Transfers in				11,241
Transfers out				(32,067)
Change in net position				13,654,888
Net position, beginning				556,989,025
Net position, ending				\$ 570,643,913

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

	<u>First Six Month Period Ended 4/30/2021</u>	<u>Second Six Month Period Ended 10/31/2021</u>
Cash Basis Presentation		
Receipts From:		
City Court of Lafayette, Criminal Court Costs/Fees	\$ 513,859	\$ 477,098
City Court of Lafayette, Service/Collection Fees	15,200	9,200
Lafayette Parish Sheriff's Office, Criminal Court Costs/Fees	92,416	70,927
Lafayette Parish Sheriff's Office, Criminal Fines - Other	227,003	191,420
Lafayette Parish Sheriff's Office, Criminal Fines - Contempt	66,470	68,875
16th Judicial District Attorney, Asset Forfeiture/Sale	39,840	19,481
16th Judicial District Attorney, Bond Fees	3,003	5,789
16th Judicial District Attorney, Criminal Fines - Contempt	66,470	68,875
Subtotal Receipts	<u>\$ 1,024,261</u>	<u>\$ 911,665</u>

Statistical Section
(Unaudited)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATISTICAL SECTION INDEX
(Unaudited)

This part of Lafayette Consolidated Government's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the Financial Statements, Note Disclosures, Required Supplementary Information, and Other Supplementary Information says about the City-Parish's overall financial health.

<u>Contents</u>	<u>Pages</u>	<u>Tables</u>
Financial Trends		
These schedules contain trend information to help the reader understand how the City-Parish's financial performance and well-being has changed over time.	230-243	1-6
Revenue Capacity		
These schedules contain information to help the reader assess the City-Parish's most significant local revenue sources; the sales tax, as well as the property tax.	244-255	7-15
Debt Capacity		
These schedules contain information to help the reader assess the affordability of the City-Parish's current levels of outstanding debt and the City-Parish's ability to issue additional debt in the future.	256-264	16-23
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafayette Consolidated Government's financial activities take place.	265-266	24-25
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the City-Parish's financial report relates to the services that the City-Parish provides and the activities it performs.	267-272	26-29

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for fiscal year 2012 and the Annual Comprehensive Financial Reports for fiscal years 2013-2021.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Revenues:				
Taxes (2)	\$ 192,476,410	\$ 176,865,005	\$ 180,728,297	\$ 177,254,989
Licenses and Permits	6,562,426	5,543,432	5,887,543	5,593,520
Intergovernmental	36,092,637	38,072,999	18,673,562	15,872,439
Charges for Services	15,021,976	15,794,054	19,545,034	18,989,868
Fines and Forfeitures	1,843,737	1,867,398	2,102,973	2,490,758
In Lieu of Taxes	24,778,205	25,447,615	25,851,002	24,308,786
Miscellaneous (3)	2,095,313	4,486,674	8,189,056	4,245,324
Total Revenues	<u>\$ 278,870,704</u>	<u>\$ 268,077,177</u>	<u>\$ 260,977,467</u>	<u>\$ 248,755,684</u>

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) Includes General, Sales Tax Capital Improvements, Special Revenue and Debt Service Funds.
- (3) Includes Investment Income and Other Miscellaneous Revenues.

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ 177,343,233	\$ 170,156,309	\$ 171,645,002	\$ 164,122,324	\$ 159,993,804	\$ 152,061,530
5,235,468	5,250,802	5,762,440	6,360,360	5,208,865	5,037,516
15,996,643	21,381,889	20,668,267	20,466,818	22,353,091	20,567,305
16,967,426	17,307,147	16,827,710	17,646,804	15,566,964	15,134,266
3,773,089	4,297,071	4,429,926	4,607,150	4,225,000	4,069,732
22,968,235	23,506,557	22,847,494	22,073,834	22,131,617	21,596,096
2,770,441	3,081,573	2,096,533	1,811,911	2,826,792	3,227,829
<u>\$ 245,054,535</u>	<u>\$ 244,981,348</u>	<u>\$ 244,277,372</u>	<u>\$ 237,089,201</u>	<u>\$ 232,306,133</u>	<u>\$ 221,694,274</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Expenditures				
General Government	\$ 41,940,859	\$ 51,508,619	\$ 47,554,783	\$ 41,789,045
Public Safety	90,246,668	76,203,281	69,338,921	70,818,920
Public Works	33,376,095	28,804,765	29,124,158	23,007,821
Urban Redevelopment and Housing	12,088,785	1,486,667	1,895,693	2,480,202
Culture and Recreation	21,717,283	23,265,342	26,581,403	27,061,463
Economic Opportunity	2,215,757	896,311	5,257,431	1,651,464
Debt Service	32,133,154	35,107,079	33,683,750	35,860,438
Other	18,293,121	11,921,060	12,495,689	8,576,281
Total Expenditures	<u>\$ 252,011,722</u>	<u>\$ 229,193,124</u>	<u>\$ 225,931,828</u>	<u>\$ 211,245,634</u>

Notes:

- (1) All General, Special Revenue and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ 38,649,408	\$ 39,492,566	\$ 37,833,079	\$ 37,097,084	\$ 35,360,933	\$ 33,495,602
70,037,648	73,174,592	67,770,631	64,709,848	61,700,331	56,544,789
23,294,563	24,790,724	26,023,220	27,788,589	26,834,486	28,624,957
2,505,022	2,707,077	1,540,596	1,720,210	5,349,600	3,809,902
24,057,568	22,869,042	23,418,271	21,460,252	21,188,020	20,321,058
1,536,317	1,705,206	1,650,728	1,571,750	1,806,432	1,806,957
52,967,037	45,478,180	39,373,191	40,828,766	40,468,921	37,713,299
6,904,329	11,760,696	10,667,348	11,232,626	10,940,221	5,286,470
<u>\$ 219,951,892</u>	<u>\$ 221,978,083</u>	<u>\$ 208,277,064</u>	<u>\$ 206,409,125</u>	<u>\$ 203,648,944</u>	<u>\$ 187,603,034</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 413,505	\$ 382,191	\$ 372,326	\$ 362,249
Restricted	219,595	227,820	219,963	208,925
Unrestricted (deficit)	<u>(83,689)</u>	<u>(101,321)</u>	<u>(110,948)</u>	<u>(108,492)</u>
Total Governmental Activities Net Position	<u>549,411</u>	<u>508,690</u>	<u>481,341</u>	<u>462,682</u>
Business-type Activities				
Net Investment in Capital Assets	478,744	427,492	399,870	377,559
Restricted	130,351	165,039	154,329	144,079
Unrestricted	<u>51,876</u>	<u>37,590</u>	<u>49,834</u>	<u>50,295</u>
Total Business-type Activities Net Position	<u>660,971</u>	<u>630,121</u>	<u>604,033</u>	<u>571,933</u>
Primary Government				
Net Investment in Capital Assets	892,249	809,683	772,196	739,808
Restricted	349,946	392,859	374,292	353,004
Unrestricted	<u>(31,813)</u>	<u>(63,731)</u>	<u>(61,114)</u>	<u>(58,197)</u>
Total Primary Government Net Position	<u>\$1,210,382</u>	<u>\$1,138,811</u>	<u>\$1,085,374</u>	<u>\$1,034,615</u>

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ 354,215	\$ 348,358	\$ 323,369	\$ 311,019	\$ 300,526	\$ 301,007
192,529	176,076	182,029	174,476	170,001	161,372
<u>(82,458)</u>	<u>(81,755)</u>	<u>(80,933)</u>	<u>(10,965)</u>	<u>(28,122)</u>	<u>(39,408)</u>
<u>464,286</u>	<u>442,679</u>	<u>424,465</u>	<u>474,530</u>	<u>442,405</u>	<u>422,971</u>
354,438	333,721	318,156	311,982	301,464	300,397
140,141	142,028	143,872	133,086	124,301	119,518
<u>58,321</u>	<u>57,716</u>	<u>57,049</u>	<u>77,913</u>	<u>74,657</u>	<u>76,563</u>
<u>552,900</u>	<u>533,465</u>	<u>519,077</u>	<u>522,981</u>	<u>500,422</u>	<u>496,478</u>
708,653	682,079	641,525	623,001	601,990	601,404
332,670	318,104	325,901	307,562	294,302	280,890
<u>(24,137)</u>	<u>(24,039)</u>	<u>(23,884)</u>	<u>66,948</u>	<u>46,535</u>	<u>37,155</u>
<u>\$1,017,186</u>	<u>\$ 976,144</u>	<u>\$ 943,542</u>	<u>\$ 997,511</u>	<u>\$ 942,827</u>	<u>\$ 919,449</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

Expenses	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Governmental activities -				
General government	\$ 42,098	\$ 55,586	\$ 54,612	\$ 44,465
Public safety	88,662	87,925	79,981	81,044
Public works	44,330	41,020	41,385	33,635
Urban redevelopment & housing	12,025	1,663	2,007	2,714
Culture & recreation	24,397	27,701	33,455	32,674
Health & welfare	1,139	1,140	1,169	1,104
Economic opportunity	1,346	347	435	349
Economic development & assistance	1,291	1,041	5,611	1,794
Unallocated depreciation	19,199	18,889	19,292	18,785
Interest on long-term debt	9,615	11,190	11,628	12,567
Total governmental activities	244,102	246,502	249,575	229,131
Business-type activities -				
Electric	152,689	138,720	142,522	151,485
Water	19,031	19,125	20,452	19,902
Sewer	27,337	26,454	27,508	26,033
Coal-fired electric plant	44,816	36,492	43,877	46,284
Animal Shelter & Care Center	-	-	-	-
Solid waste collection services	16,516	15,672	15,866	15,213
Communications system	35,005	35,810	34,905	33,499
CNG service station	152	163	236	221
Total business-type activities	295,546	272,436	285,366	292,637
Total primary government expenses	539,648	518,938	534,941	521,768
Program Revenues				
Governmental activities -				
Charges for Services:				
General Government	12,719	12,315	12,991	12,627
Public Safety	2,608	2,722	3,063	3,210
Culture and Recreation	3,839	3,956	6,838	6,309
Other	1,072	1,047	1,478	1,665
Operating Grants and Contributions	29,753	34,734	15,263	13,820
Capital Grants and Contributions	4,561	1,509	1,676	249
Total governmental activities program revenues	54,552	56,283	41,309	37,880

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ 43,499	\$ 43,520	\$ 40,052	\$ 38,819	\$ 37,185	\$ 41,906
81,297	83,342	72,437	67,334	65,644	61,738
34,608	36,667	35,194	34,216	34,975	36,742
2,601	2,796	1,568	1,737	5,387	3,921
29,656	27,844	26,818	23,687	24,380	23,427
1,084	1,294	1,223	1,009	1,055	786
450	375	333	329	318	325
1,692	2,011	1,916	1,682	2,012	1,972
18,312	18,176	17,685	17,269	17,004	16,577
13,818	15,233	17,751	18,701	19,317	21,099
<u>227,017</u>	<u>231,258</u>	<u>214,977</u>	<u>204,783</u>	<u>207,277</u>	<u>208,494</u>
152,525	149,251	150,510	165,530	159,499	158,506
19,235	19,938	18,460	17,613	16,809	17,196
25,238	25,842	24,267	23,128	22,224	22,564
44,612	43,319	49,469	57,398	59,054	52,600
-	-	1,475	1,308	13,411	1,840
13,994	13,791	13,882	13,493	1,453	12,653
32,854	32,586	37,028	35,766	37,206	35,607
250	257	211	188	101	-
<u>288,708</u>	<u>284,984</u>	<u>295,302</u>	<u>314,424</u>	<u>309,757</u>	<u>300,967</u>
<u>515,725</u>	<u>516,242</u>	<u>510,279</u>	<u>519,207</u>	<u>517,034</u>	<u>509,461</u>
12,050	11,854	12,015	13,019	9,152	9,013
4,103	3,187	3,133	3,196	2,951	5,396
5,112	5,400	5,774	6,028	6,357	5,781
1,559	3,362	3,096	3,394	3,611	1,292
13,925	15,629	15,202	15,719	14,610	12,363
690	4,240	4,957	2,852	5,903	4,183
<u>37,439</u>	<u>43,672</u>	<u>44,177</u>	<u>44,208</u>	<u>42,584</u>	<u>38,028</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Business-type activities -				
Electric	183,192	169,828	179,047	180,064
Water	22,023	21,206	20,581	21,292
Sewer	31,513	30,397	30,912	31,691
Communications system	44,668	43,774	41,427	38,812
Coal-fired electric plant	50,050	37,491	47,203	50,741
Solid waste collection services	17,597	16,834	16,477	15,794
Animal Shelter & Care Center	-	-	-	-
CNG service station	189	234	366	338
Total business-type activities	<u>349,232</u>	<u>319,764</u>	<u>336,013</u>	<u>338,732</u>
Net (expense)/revenue:				
Governmental activities	(189,551)	(190,220)	(208,266)	(191,251)
Business-type activities	53,687	47,327	50,648	46,095
Total primary government net expense	<u>(135,864)</u>	<u>(142,893)</u>	<u>(157,618)</u>	<u>(145,156)</u>
General Revenues:				
Governmental activities				
Taxes-				
Property	85,033	86,874	89,061	88,022
Sales	104,703	87,014	88,068	85,735
Occupational licenses	3,190	3,165	3,165	3,264
Insurance premium	952	947	937	933
Franchise fees	2,516	2,481	2,630	2,808
Interest and penalties-delinquent taxes	201	153	167	152
Other	77	77	96	93
Grants and contributions not restricted to specific programs	1,807	1,864	1,852	1,880
Non-employer pension contributions	4,478	3,357	2,939	2,901
Investment Earnings	439	4,554	8,265	4,398
Gain (loss) on sale/disposal of capital assets	-	19	1,459	-
Miscellaneous	2,035	1,639	2,435	1,254
Transfers	24,841	25,425	25,851	24,004
Total governmental activities general revenues and transfers	<u>230,272</u>	<u>217,569</u>	<u>226,925</u>	<u>215,444</u>
Business-type activities				
Non-employer pension contributions	747	692	641	655
Investment earnings	923	3,289	6,587	3,571
Gain (loss) on sale/disposal of capital assets	6	4	75	-
Miscellaneous	328	201	-	307
Transfers	(24,841)	(25,425)	(25,851)	(24,004)
Total business-type activities general revenues and transfers	<u>(22,837)</u>	<u>(21,239)</u>	<u>(18,548)</u>	<u>(19,471)</u>
Total primary governmental general revenues and transfers	<u>207,435</u>	<u>196,330</u>	<u>208,377</u>	<u>195,973</u>
Change in Net Position				
Governmental activities	40,721	27,349	18,659	24,193
Business-type activities	30,850	26,088	32,100	26,624
Total primary government net position	<u>\$ 71,571</u>	<u>\$ 53,437</u>	<u>\$ 50,759</u>	<u>\$ 50,817</u>

Table 4

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
175,866	174,419	182,655	201,907	189,891	181,495
19,523	18,365	18,135	17,850	17,499	17,790
30,305	28,752	28,791	28,580	28,617	29,145
37,674	36,012	34,079	32,150	27,424	24,064
47,753	48,327	51,724	58,882	60,404	58,094
15,077	14,625	14,622	14,364	13,378	13,297
-	-	224	406	438	468
344	328	285	290	160	-
<u>326,542</u>	<u>320,828</u>	<u>330,515</u>	<u>354,429</u>	<u>337,812</u>	<u>324,353</u>
(189,578)	(187,586)	(170,800)	(160,575)	(164,693)	(170,466)
37,834	35,844	35,213	40,005	28,055	23,386
<u>(151,744)</u>	<u>(151,742)</u>	<u>(135,587)</u>	<u>(120,570)</u>	<u>(136,638)</u>	<u>(147,080)</u>
87,453	80,450	77,986	70,488	70,556	65,981
85,456	85,839	88,896	90,231	86,055	83,038
3,152	3,052	3,002	2,977	2,930	2,759
1,020	937	1,046	899	895	806
2,804	2,819	2,858	2,911	2,498	2,398
139	135	110	103	135	109
90	166	75	76	70	74
1,752	1,798	1,950	2,052	2,320	4,026
2,863	2,878	2,667	-	-	-
1,894	1,595	803	656	598	1,117
2	2	(502)	(705)	(359)	(2,285)
1,592	2,017	1,945	2,050	2,534	2,578
22,968	23,507	22,240	20,961	20,970	20,352
<u>211,185</u>	<u>205,195</u>	<u>203,076</u>	<u>192,699</u>	<u>189,203</u>	<u>180,955</u>
637	625	617	-	-	-
2,074	2,030	1,606	1,416	2,002	1,324
1	1	(595)	(466)	(322)	(950)
1,857	-	(105)	2,566	234	221
<u>(22,968)</u>	<u>(23,507)</u>	<u>(22,240)</u>	<u>(20,961)</u>	<u>(20,970)</u>	<u>(20,352)</u>
<u>(18,399)</u>	<u>(20,851)</u>	<u>(20,717)</u>	<u>(17,445)</u>	<u>(19,056)</u>	<u>(19,757)</u>
<u>192,786</u>	<u>184,344</u>	<u>182,359</u>	<u>175,254</u>	<u>170,147</u>	<u>161,198</u>
21,607	17,609	32,276	32,124	24,510	10,489
19,435	14,993	14,496	22,560	8,999	3,629
<u>\$ 41,042</u>	<u>\$ 32,602</u>	<u>\$ 46,772</u>	<u>\$ 54,684</u>	<u>\$ 33,509</u>	<u>\$ 14,118</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
General Fund (1)				
Nonspendable	\$ 1,537,490	\$ 1,535,313	\$ 6,392	\$ 3,349
Committed	10,742,016	10,016,795	-	-
Assigned	-	-	18,794,764	5,353,753
Unassigned	58,036,195	59,297,187	37,400,796	45,966,658
Total General Fund	<u>\$ 70,315,701</u>	<u>\$ 70,849,295</u>	<u>\$ 56,201,952</u>	<u>\$ 51,323,760</u>
All Other Governmental Funds				
Nonspendable	\$ 289,647	\$ 434,752	\$ 363,053	\$ 412,772
Restricted	263,593,184	276,870,737	215,220,584	199,052,359
Committed	13,420	13,303	-	-
Assigned	-	-	22,024,612	14,158,215
Unassigned	-	(2,378)	(7,560)	-
Total All Other Governmental Funds	<u>\$263,896,251</u>	<u>\$277,316,414</u>	<u>\$237,600,689</u>	<u>\$213,623,346</u>

(1) Combined City and Parish General Funds

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ -	\$ 1,465	\$ 1,652	\$ 2,613	\$ 2,583	\$ 1,615
404,616	519,458	670,452	531,077	1,281,910	614,863
3,406,257	2,380,487	2,774,438	1,594,458	1,158,166	5,151,181
46,256,283	43,177,179	39,393,496	34,267,600	26,216,323	18,576,318
<u>\$ 50,067,156</u>	<u>\$ 46,078,589</u>	<u>\$ 42,840,038</u>	<u>\$ 36,395,748</u>	<u>\$ 28,658,982</u>	<u>\$ 24,343,977</u>
\$ 356,185	\$ 341,918	\$ 271,167	\$ 376,192	\$ 283,208	\$ 268,863
193,992,540	207,730,318	227,599,802	243,505,858	250,215,757	44,993,763
-	22,390	26,723	209,492	591,089	136,982,615
15,936,260	11,393,650	11,291,894	3,152,108	3,165,111	67,200,449
-	-	-	-	-	-
<u>\$210,284,985</u>	<u>\$219,488,276</u>	<u>\$239,189,586</u>	<u>\$247,243,650</u>	<u>\$254,255,165</u>	<u>\$249,445,690</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Revenues				
Taxes	\$ 217,255	\$ 202,313	\$ 206,579	\$ 201,564
Licenses and permits	6,562	5,543	5,888	5,593
Intergovernmental	36,093	38,073	18,674	15,873
Charges for services	15,022	15,794	19,545	18,990
Fines and forfeits	1,844	1,867	2,103	2,491
Investments earnings	403	4,238	7,615	4,032
Miscellaneous revenues	2,035	1,639	2,435	1,254
Total revenues	<u>279,214</u>	<u>269,467</u>	<u>262,839</u>	<u>249,797</u>
Expenditures				
Current:				
General government	42,498	52,330	48,489	42,606
Public safety	91,788	77,458	70,580	71,933
Public works	43,438	36,728	36,061	29,424
Urban redevelop and housing	12,089	1,487	1,896	2,480
Culture and recreation	22,415	24,129	28,495	29,065
Health and welfare	1,061	1,069	1,034	1,023
Economic opportunity	1,366	325	348	338
Economic dev and assist	851	571	5,075	1,321
Debt service:				
Principal retirement	20,895	23,715	21,140	22,655
Interest and fiscal charges	10,916	10,873	11,490	13,206
Debt issuance costs	348	1,083	1,054	-
Capital outlay	46,239	44,735	38,188	30,846
Total expenditures	<u>293,904</u>	<u>274,503</u>	<u>263,850</u>	<u>244,897</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,690)</u>	<u>(5,036)</u>	<u>(1,011)</u>	<u>4,900</u>
Other financing sources (uses)				
Proceeds from sale of assets	-	-	1,400	-
Issuance of debt	-	50,000	64,825	-
Issuance of refunding debt	20,185	42,075	-	-
Premium on issuance of debt	3,939	10,303	7,384	-
Payment to escrow agent	(23,810)	(42,956)	(43,692)	-
Transfers in	26,872	62,310	32,731	50,134
Transfers out	(26,450)	(62,333)	(32,782)	(50,439)
Total other financing sources (uses)	<u>736</u>	<u>59,399</u>	<u>29,866</u>	<u>(305)</u>
Net change in fund balances	<u>\$ (13,954)</u>	<u>\$ 54,363</u>	<u>\$ 28,855</u>	<u>\$ 4,595</u>
Debt service as a percentage of non-capital expenditures	12.84%	15.05%	14.46%	16.75%

Table 6

Fiscal Year Ended October 31,					
2017	2016	2015	2014	2013	2012
\$ 200,311	\$ 193,663	\$ 194,492	\$ 186,196	\$ 182,125	\$ 173,658
5,235	5,251	5,762	6,360	5,209	5,038
16,057	21,436	21,779	20,467	22,353	20,572
16,967	17,307	16,828	17,647	15,567	15,134
3,773	4,297	4,430	4,607	4,225	4,070
1,757	1,498	775	637	581	1,086
1,592	2,017	1,945	2,053	2,537	2,582
<u>245,692</u>	<u>245,469</u>	<u>246,011</u>	<u>237,967</u>	<u>232,597</u>	<u>222,140</u>
39,874	40,498	39,716	38,265	36,881	38,072
72,763	74,773	69,286	65,718	62,835	57,616
30,467	33,095	32,937	32,211	32,323	33,049
2,505	2,707	1,541	1,720	5,349	3,810
25,710	24,273	24,509	21,972	22,274	21,120
977	1,191	1,152	940	4,373	707
383	320	317	337	319	323
1,164	1,488	1,431	1,235	1,532	1,484
22,155	21,790	22,085	22,055	20,580	18,265
14,321	15,221	16,724	18,255	19,889	18,467
252	680	564	519	270	981
24,097	38,881	35,801	32,811	31,977	43,494
<u>234,668</u>	<u>254,917</u>	<u>246,063</u>	<u>236,038</u>	<u>238,601</u>	<u>237,387</u>
<u>11,024</u>	<u>(9,448)</u>	<u>(52)</u>	<u>1,929</u>	<u>(6,004)</u>	<u>(15,247)</u>
-	-	-	-	-	-
11,460	39,950	35,755	29,930	15,690	102,055
-	-	-	-	-	-
1,749	4,101	4,727	3,192	1,263	3,459
(29,448)	(51,837)	(41,353)	(33,075)	-	(104,525)
50,355	41,743	42,498	27,842	31,272	27,809
<u>(50,355)</u>	<u>(41,743)</u>	<u>(43,185)</u>	<u>(29,093)</u>	<u>(32,436)</u>	<u>(26,903)</u>
<u>(16,239)</u>	<u>(7,786)</u>	<u>(1,558)</u>	<u>(1,204)</u>	<u>15,789</u>	<u>1,895</u>
<u>\$ (5,215)</u>	<u>\$ (17,234)</u>	<u>\$ (1,610)</u>	<u>\$ 725</u>	<u>\$ 9,785</u>	<u>\$ (13,352)</u>
17.32%	17.13%	18.46%	19.83%	19.59%	18.94%

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
Tax Revenues:				
Ad Valorem Taxes-				
City	\$ 27,503	\$ 28,579	\$ 27,944	\$ 27,765
Parish	57,530	58,295	61,117	60,257
Interest and Penalty	201	153	167	152
Franchise Fees	2,516	2,481	2,630	2,900
Fire Insurance Rebate	952	947	937	933
Parish Sales Tax	6,373	5,305	4,885	4,576
City Sales Taxes-				
1961 Sales Tax	51,263	43,804	44,593	43,181
1985 Sales Tax	43,185	35,892	37,221	36,221
TIF Districts	1,350	1,040	1,138	1,270
Economic Development Districts	1,527	293	-	-
Total Tax Revenues	<u>\$192,400</u>	<u>\$176,789</u>	<u>\$180,632</u>	<u>\$177,255</u>

Fiscal Year Ended October 31,					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 27,559	\$ 25,906	\$ 24,571	\$ 24,136	\$ 23,225	\$ 21,758
59,895	54,544	53,415	46,352	47,331	44,223
139	135	110	103	135	109
2,894	2,985	2,932	2,987	2,568	2,472
1,020	937	1,046	899	895	806
4,573	4,665	5,812	6,676	6,364	6,102
43,441	43,337	44,695	44,213	42,305	40,815
36,575	36,122	37,805	37,533	36,014	34,658
1,248	1,525	1,258	1,224	1,157	1,118
-	-	-	-	-	-
<u>\$177,344</u>	<u>\$170,156</u>	<u>\$171,644</u>	<u>\$164,123</u>	<u>\$159,994</u>	<u>\$152,061</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
(PER 1,000 of ASSESSED VALUE)
LAST TEN FISCAL YEARS
(Unaudited)

LAFAYETTE PARISH

Assessment Year	Residential Commercial Land	Residential Property	Commercial Property	Public Service	Agriculture
2011	\$285,757,222	\$ 863,409,152	\$ 776,886,861	\$ 66,165,640	\$ 2,416,669
2012	296,873,911	894,531,073	859,019,188	71,009,780	2,191,128
2013	306,613,968	927,185,878	918,824,808	76,694,460	2,155,106
2014	316,021,291	962,776,410	961,148,598	79,572,650	2,086,390
2015	332,366,816	1,001,800,150	1,032,639,271	78,653,750	2,034,087
2016	422,763,387	1,095,211,561	1,043,431,389	77,358,980	2,324,384
2017	443,348,816	1,128,408,514	1,013,499,633	77,768,440	2,263,242
2018	466,873,373	1,156,956,832	978,842,023	75,313,060	2,230,795
2019	474,736,480	1,193,166,239	1,002,010,510	78,835,070	2,234,075
2020	483,952,399	1,223,372,265	815,234,726	85,668,130	2,220,838

CITY OF LAFAYETTE

Assessment Year	Residential Commercial Land	Residential Property	Commercial Property	Public Service	Agriculture
2011	\$179,632,418	\$ 514,642,262	\$ 500,981,546	\$ 22,117,879	\$ 100,254
2012	185,333,499	534,645,110	559,282,590	24,076,346	83,217
2013	189,990,488	548,135,633	584,750,323	28,950,527	83,441
2014	194,478,127	560,904,514	595,604,317	27,785,384	78,675
2015	202,766,055	574,707,838	654,581,679	28,047,677	81,704
2016	250,225,121	626,803,139	674,093,961	24,634,088	93,963
2017	267,544,880	635,380,207	661,110,220	25,503,541	84,978
2018	278,525,097	643,867,647	636,485,009	23,929,732	84,802
2019	281,573,729	660,537,704	646,326,396	23,828,694	86,594
2020	281,223,488	674,239,293	559,096,875	27,695,611	86,377

(1) The difference in total assessed value and total taxable value is due to a homestead exemption of \$75,000 applies only to Lafayette Parish.

Note: The following are the assessment rates:

Land, net of homestead exemptions	10%
Residential, net of homestead exemptions	10%
All others	15%

Source: Lafayette Parish Tax Assessor-Abstract of Assessment/
Grand Recapitulation of the Assessment Roll

Table 8

Total Assessed Value	Less Exempt Property	Total Taxable Value	Estimated Actual Value	Total Direct Tax Rate	Ratio of Assessed to Estimated Actual Value
\$1,994,635,544	\$350,895,141	\$1,643,740,403	\$16,695,076,170	98.46	11.95%
2,123,625,080	355,651,988	1,767,973,082	17,662,755,707	96.91	12.02%
2,231,474,220	358,487,313	1,872,986,907	18,485,048,240	96.32	12.07%
2,321,605,339	363,430,493	1,958,174,846	19,216,498,230	98.98	12.08%
2,447,494,074	365,591,179	2,081,902,895	20,246,272,337	98.15	12.09%
2,641,089,701	382,003,154	2,259,086,547	22,159,202,580	98.42	11.92%
2,665,288,645	388,335,004	2,276,953,641	22,496,869,940	98.87	11.85%
2,680,216,083	394,049,555	2,286,166,528	22,786,223,487	100.05	11.76%
2,750,982,374	400,989,722	2,349,992,652	23,381,438,007	98.22	11.77%
2,610,448,358	408,396,210	2,202,052,148	22,530,353,193	102.695	11.59%

Total Assessed Value	Additions to/ Deletions from Roll	Total Taxable Value	Estimated Actual Value	Total Direct Tax Rate	Ratio of Assessed to Estimated Actual Value
\$1,217,474,359	\$ 1,201,014	\$1,218,675,373	\$10,283,626,313	17.94	11.84%
1,303,420,762	(4,866,555)	1,298,554,207	10,929,168,860	17.94	11.93%
1,351,910,412	(4,535,355)	1,347,375,057	11,280,431,107	17.94	11.98%
1,378,851,017	(5,471,418)	1,373,379,599	11,525,308,607	17.94	11.96%
1,460,184,953	(11,306,771)	1,448,878,182	12,139,433,830	17.94	12.03%
1,575,850,272	(22,783,466)	1,553,066,806	13,265,181,970	17.80	11.88%
1,589,623,826	(25,062,934)	1,564,560,892	13,437,502,117	17.80	11.83%
1,582,892,287	(10,596,676)	1,572,295,611	13,468,008,853	17.80	11.75%
1,612,353,117	(13,267,279)	1,599,085,838	13,730,822,910	17.94	11.74%
1,542,341,644	(4,235,473)	1,538,106,171	13,282,804,080	17.94	11.61%

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(Unaudited)

<u>Lafayette City-Parish Consolidated Government</u>									
Fiscal Year	Total City of Lafayette Millage	<u>Lafayette Parish</u>			<u>Lafayette Parish School Board</u>			Other	Total
		Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Board Millage		
2012	17.94	26.66	3.00	29.66	33.56	-	33.56	35.24	116.40
2013	17.94	26.61	3.00	29.61	33.56	-	33.56	33.74	114.85
2014	17.94	24.67	3.00	27.67	33.56	-	33.56	35.09	114.26
2015	17.94	27.28	3.00	30.28	33.56	-	33.56	35.14	116.92
2016	17.94	26.47	2.75	29.22	33.56	-	33.56	35.37	116.09
2017	17.80	27.05	2.75	29.80	33.56	-	33.56	35.06	116.22
2018	17.80	27.05	2.75	29.80	33.56	-	33.56	35.51	116.67
2019	17.80	27.05	2.75	29.80	33.56	-	33.56	36.69	117.85
2020	17.94	25.96	2.00	27.96	33.56	-	33.56	36.70	116.16
2021	17.94	27.285	2.00	29.285	35.94	-	35.94	37.47	120.64

Source: Lafayette Parish Tax Assessor - Grand Recapitulation of the Assessment Roll.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PARISH PROPERTY TAX RATES
(Per \$1,000 of Assessed Value)
LAST TEN FISCAL YEARS OF COLLECTION
(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Parish Tax	3.25	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Parish Tax (Exempted Municipalities)	1.625	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52
Airport Maintenance	1.71	1.71	1.58	1.58	1.58	1.71	1.71	1.71	1.71	1.71
Courthouse & Jail Maintenance	2.51	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34
Road and Bridges	4.47	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
Health Unit	n/a	n/a	n/a	n/a	n/a	0.80	1.61	0.00	0.94	0.99
Juvenile Detention Home Maintenance	1.25	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Drainage Maintenance	3.58	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34
Teche-Vermilion Freshwater	1.41	1.41	1.41	1.41	1.41	1.50	1.50	1.45	1.45	1.50
Detention Correctional Facility	2.21	2.06	1.90	1.90	1.90	2.06	2.06	2.06	2.06	2.06
Public Improvement Bonds (B&I)	2.00	2.00	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00
Mosquito Abatement	n/a	n/a	n/a	n/a	n/a	1.50	1.50	0.50	1.50	1.50
School Tax (Constitutional)	4.92	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59
Special School Tax	7.79	7.27	7.27	7.27	7.27	7.27	7.27	7.27	7.27	7.27
Special School Impr Maintenance Op	5.35	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Law Enforcement District	17.36	16.79	16.79	16.79	16.79	16.79	16.79	16.79	16.79	16.79
School-1985 Operation	17.88	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Assessment District	1.67	1.44	1.56	1.44	1.44	1.56	1.56	1.56	1.56	1.56
LEDA	1.68	1.68	1.68	1.68	1.68	1.82	1.82	1.82	1.82	1.92
Lafayette Parish Bayou										
Vermilion (B&I)	0.10	0.17	0.17	0.17	0.17	0.00	0.10	0.10	0.10	0.10
Lafayette Parish Bayou										
Vermilion Maintenance	0.79	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.71	0.75
Library	4.75	4.75	6.00	6.00	6.00	6.52	6.52	6.52	6.52	6.52
Combined Public Health	2.21	2.21	2.21	3.56	3.56	n/a	n/a	n/a	n/a	n/a
Storm Water Management	1.18	1.10	1.10	n/a						
Parish Roads & Bridges	0.075	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parish Fire Protection	0.175	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cultural Economy	n/a	0.25	0.25	n/a						
Sub-District of DDA	12.75	12.75	12.75	11.69	11.24	11.24	10.91	10.91	9.60	10.91
Total	102.695	98.22	100.05	98.87	98.42	98.15	98.98	96.32	96.91	98.46

Source: Lafayette Parish Tax Assessor - Grand Recapitulation of the Assessment Roll.

Note: Does not include taxes levied within municipal boundaries.

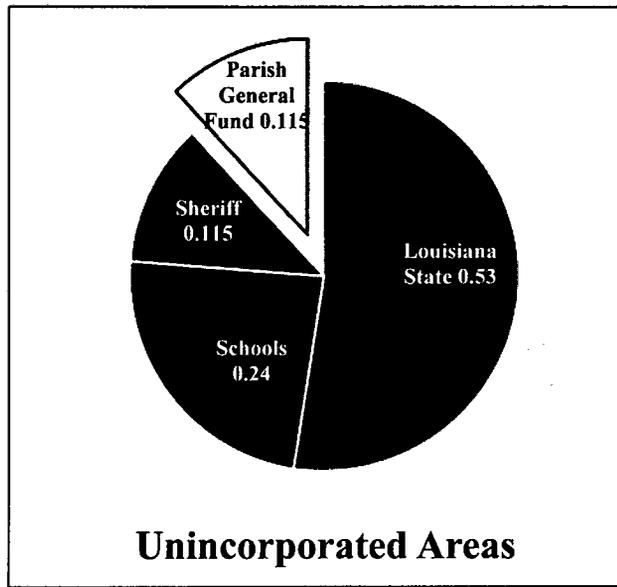
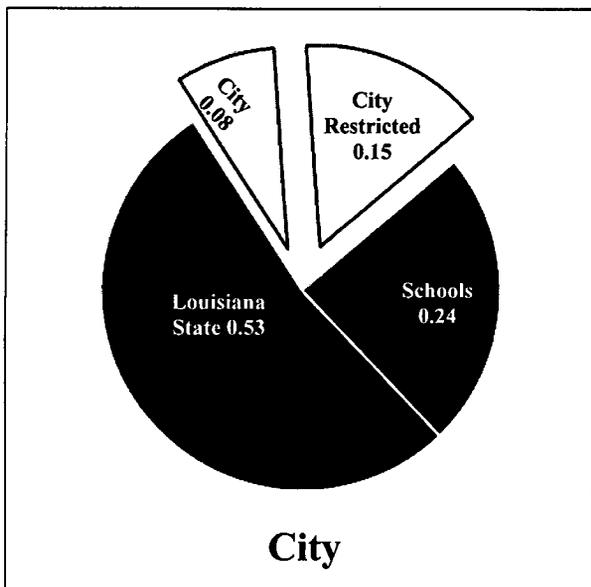
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GOVERNMENTAL FUNDS GROSS SALES TAX REVENUE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	City Sales Tax 1961 1%	City Sales Tax 1985 1%	TIF Districts 1%	Economic Development Districts 1%	Parish Sales Tax 1%	Total Sales Taxes
2012	\$ 40,814,786	\$ 34,659,644	\$ 1,117,970	\$ -	\$ 6,101,929	\$82,694,329
2013	42,304,925	36,014,309	1,156,773	-	6,363,562	85,839,569
2014	44,212,574	37,532,841	1,224,206	-	6,675,866	89,645,487
2015	44,694,734	37,804,976	1,258,320	-	5,812,450	89,570,480
2016	43,337,302	36,122,279	1,524,519	-	4,664,950	85,649,050
2017	43,441,278	36,575,353	1,247,517	-	4,573,349	85,837,497
2018	43,181,294	36,221,327	1,269,596	-	4,576,267	85,248,484
2019	44,592,889	37,221,378	1,138,358	-	4,885,224	87,837,849
2020	43,803,676	35,891,764	1,040,443	292,762	5,304,706	86,333,351
2021	51,262,785	43,185,120	1,349,797	1,526,641	6,373,263	103,697,606

Source: Lafayette Parish School System Sales Tax Division

Note: The below graphs do not include TIF and Economic Development Districts.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Year Ended October 31,	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Total Tax Levy
City of Lafayette (Dollars in thousands)-								
2012	\$ 21,841	\$ 21,728	99.48%	\$ 30	\$ 21,758	99.62%	\$ 627	2.87%
2013	23,383	23,201	99.22%	25	23,226	99.33%	697	2.98%
2014	24,172	24,074	99.59%	62	24,136	99.85%	733	3.03%
2015	24,638	24,565	99.70%	6	24,571	99.73%	800	3.25%
2016	25,993	25,893	99.62%	13	25,906	99.67%	887	3.41%
2017	27,645	27,536	99.61%	22	27,558	99.69%	973	3.52%
2018	27,849	27,759	99.68%	6	27,765	99.70%	1,057	3.80%
2019	27,986	27,910	99.73%	34	27,944	99.85%	1,100	3.93%
2020	28,688	28,559	99.55%	20	28,579	99.62%	1,208	4.21%
2021	27,594	27,443	99.45%	60	27,503	99.67%	1,299	4.71%
Lafayette Parish (Dollars in thousands)-								
2012	\$ 44,461	\$ 43,927	98.80%	\$ 230	\$ 44,157	99.32%	\$ 533	1.20%
2013	47,726	47,108	98.71%	79	47,187	98.87%	539	1.13%
2014	46,636	46,187	99.04%	81	46,268	99.21%	450	0.96%
2015	53,882	53,262	98.85%	65	53,327	98.97%	620	1.15%
2016	55,042	54,052	98.20%	376	54,428	98.88%	989	1.80%
2017	61,047	59,764	97.90%	19	59,783	97.93%	1,283	2.10%
2018	61,515	60,121	97.73%	14	60,135	97.76%	1,394	2.27%
2019	61,755	60,953	98.70%	(9)	60,944	98.69%	802	1.30%
2020	59,159	58,177	98.34%	-	58,177	98.34%	982	1.66%
2021	57,961	57,335	98.92%	60	57,395	99.02%	626	1.08%

(1) Includes unpaid taxes from prior years.

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL PROPERTY TAXPAYERS - LAFAYETTE PARISH
CURRENT AND NINE YEARS AGO
(Unaudited)

Taxpayer	Type of Business	December 31, 2020			December 31, 2011		
		Assessed Value	Rank	Percent of Total Assessed Valuation	Assessed Value	Rank	Percent of Total Assessed Valuation
Iberiabank	Financial Services	\$ 21,654,267	1	0.83%	\$ 11,235,985	9	0.56%
Southwest La Electric (SLEMCO)	Utilities	15,834,080	2	0.61%	12,541,850	5	0.63%
A T & T / Bellsouth	Telecommunications	15,368,967	3	0.59%	23,228,377	2	1.16%
Wal Mart / Sams	Retail Services	15,251,218	4	0.58%	13,831,141	4	0.69%
Franks Casing	Oilfield Services	13,274,695	5	0.51%	23,446,481	1	1.18%
Atmos Energy	Utilities	12,551,803	6	0.48%	--	--	--
Stuller Inc.	Manufacturing	11,435,084	7	0.44%	16,736,950	3	0.84%
Entergy Gulf States	Utilities	11,279,554	8	0.43%	--	--	--
JP Morgan Chase	Financial Services	10,552,960	9	0.40%	--	--	--
Anadarko Petroleum	Oilfield Services	10,226,019	10	0.39%	--	--	--
P H I Inc	Oilfield Services	--	--	--	12,152,576	6	0.61%
Offshore Energy	Oilfield Services	--	--	--	12,021,627	7	0.60%
Schlumberger	Oilfield Services	--	--	--	11,944,292	8	0.60%
HCA Regional Health System	Medical Services	--	--	--	10,475,123	10	0.53%
Totals		<u>\$ 137,428,647</u>		<u>5.26%</u>	<u>\$ 147,614,402</u>		<u>7.40%</u>
Parish's total assessed value for 2020		<u>\$ 2,610,448,358</u>					
Parish's total assessed value for 2011					<u>\$ 1,994,635,544</u>		

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL PROPERTY TAXPAYERS - CITY OF LAFAYETTE
CURRENT AND NINE YEARS AGO
(Unaudited)

Taxpayer	Type of Business	December 31, 2020			December 31, 2011		
		Assessed Value	Rank	Percent of Total Assessed Valuation	Assessed Value	Rank	Percent of Total Assessed Valuation
Iberiabank	Financial Services	\$ 19,570,028	1	1.27%	\$ 10,185,272	7	0.84%
Stuller Inc.	Manufacturing	11,435,084	2	0.74%	16,736,950	2	1.37%
Wal-Mart / Sams	Retail Services	9,819,791	3	0.64%	10,927,610	5	0.90%
A T & T / Bellsouth	Telecommunications	9,588,690	4	0.62%	14,651,805	3	1.20%
JP Morgan Chase	Financial Services	9,192,717	5	0.60%	8,791,377	8	0.72%
Franks Casing	Oilfield Services	8,970,694	6	0.58%	18,223,007	1	1.50%
Whitney National Bank	Financial Services	7,384,423	7	0.48%	--	--	--
Service Chevrolet Inc.	Car Dealership	7,043,253	8	0.46%	--	--	--
Entergy Gulf States	Utilities	6,950,240	9	0.45%	--	--	--
Home Bank	Financial Services	6,939,149	10	0.45%	--	--	--
P H I Inc	Oilfield Services	--	--	--	12,151,146	4	1.00%
HCA Regional Health System	Medical Services	--	--	--	10,475,123	6	0.86%
Schlumberger	Oilfield Services	--	--	--	6,429,477	9	0.53%
Cox Communications	Telecommunications	--	--	--	5,917,612	10	0.49%
Totals		<u>\$ 96,894,069</u>		<u>6.29%</u>	<u>\$ 114,489,379</u>		<u>9.41%</u>
City's total assessed value for 2020		<u>\$ 1,542,341,644</u>					
City's total assessed value for 2011					<u>\$ 1,217,474,359</u>		

Source: Lafayette Parish Tax Assessor

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX
ASSESSMENTS AND COLLECTIONS

Year Ended October 31, 2021

(Unaudited)

	City of Lafayette			Lafayette Parish		
	TOTAL	City General Fund *	Recreation & Parks Fund	TOTAL	Parish General Fund	Road & Bridge Maint.
Total assessed valuation- 2020 roll :						
Original roll	\$ 1,542,341,644			\$ 2,610,448,358		
Homestead exemption	-			(408,396,210)		
Additions to roll	6,894,938			-		
Deletions from roll	(11,130,411)			-		
Net tax roll	<u>\$ 1,538,106,171</u>			<u>\$ 2,202,052,148</u>		
Millage	17.94	16.02	1.92	29.285	4.875	4.545
Taxes levied	\$ 27,593,625	\$24,640,461	\$2,953,164	\$ 57,960,967	\$4,208,732	\$10,008,337
Collection of prior year taxes	60,287	54,374	5,913	60,493	4,020	15,000
	<u>27,653,912</u>	<u>24,694,835</u>	<u>2,959,077</u>	<u>58,021,460</u>	<u>4,212,752</u>	<u>10,023,337</u>
Taxes collected	<u>27,502,792</u>	<u>24,559,895</u>	<u>2,942,897</u>	<u>57,395,247</u>	<u>4,167,021</u>	<u>9,915,037</u>
Taxes receivable - 2020 roll	151,192	135,002	16,190	626,213	45,731	108,300
Prior years' rolls	1,147,955	1,014,265	133,690	-	-	-
Total taxes receivable, October 31, 2021	<u>\$ 1,299,147</u>	<u>\$ 1,149,267</u>	<u>\$ 149,880</u>	<u>\$ 626,213</u>	<u>\$ 45,731</u>	<u>\$ 108,300</u>
* City General Fund	<u>Mills</u>					
General alimony tax	5.42					
Street maintenance tax	1.29					
Maintenance of public buildings	1.13					
Maintenance and operation of fire and police departments	<u>8.18</u>					
Total	<u>16.02</u>					

Source: Lafayette Parish Tax Assessor

Lafayette Parish								
<u>Parishwide Drainage Maint.</u>	<u>Adult Correctional Facility Maint.</u>	<u>Lafayette Parish Public Library</u>	<u>Courthouse and Jail Maint.</u>	<u>Juvenile Detention Home Maint.</u>	<u>Combined Public Health</u>	<u>Storm Water Management</u>	<u>Fire Protection</u>	<u>Debt Service Contingency</u>
3.58	2.21	4.75	2.51	1.25	2.21	1.18	0.175	2.00
\$7,883,354	\$ 4,866,542	\$ 10,459,752	\$5,527,159	\$2,752,646	\$4,866,538	\$2,598,423	\$ 385,359	\$4,404,125
8,085	5,003	11,983	5,684	2,841	7,877	-	-	-
<u>7,891,439</u>	<u>4,871,545</u>	<u>10,471,735</u>	<u>5,532,843</u>	<u>2,755,487</u>	<u>4,874,415</u>	<u>2,598,423</u>	<u>385,359</u>	<u>4,404,125</u>
<u>7,806,133</u>	<u>4,818,884</u>	<u>10,358,550</u>	<u>5,473,034</u>	<u>2,725,703</u>	<u>4,821,754</u>	<u>2,570,306</u>	<u>381,189</u>	<u>4,357,636</u>
85,306	52,661	113,185	59,809	29,784	52,661	28,117	4,170	46,489
-	-	-	-	-	-	-	-	-
<u>\$ 85,306</u>	<u>\$ 52,661</u>	<u>\$ 113,185</u>	<u>\$ 59,809</u>	<u>\$ 29,784</u>	<u>\$ 52,661</u>	<u>\$ 28,117</u>	<u>\$ 4,170</u>	<u>\$ 46,489</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CALCULATION OF LEGAL GENERAL OBLIGATION DEBT MARGIN
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette						
Fiscal Year	Gross Assessed Value	Any One Purpose	Aggregate All Purpose	Debt Outstanding	Legal Debt Margin	Total General Obligation Debt Applicable to Limitation as a Percentage of Debt Limit
2012	\$1,218,675,373	\$121,867,537	\$426,536,381	\$ -	\$426,536,381	0%
2013	1,298,554,207	129,855,421	454,493,972	-	454,493,972	0%
2014	1,347,375,057	134,737,506	471,581,270	-	471,581,270	0%
2015	1,373,379,599	137,337,960	480,682,860	-	480,682,860	0%
2016	1,448,878,182	144,887,818	507,107,364	-	507,107,364	0%
2017	1,553,066,806	155,306,681	543,573,382	-	543,573,382	0%
2018	1,564,560,892	156,456,089	547,596,312	-	547,596,312	0%
2019	1,572,295,611	157,229,561	550,303,464	-	550,303,464	0%
2020	1,599,085,838	159,908,584	559,680,043	-	559,680,043	0%
2021	1,538,106,171	153,810,617	538,337,160	-	538,337,160	0%

Lafayette Parish					
Fiscal Year	Gross Assessed Value	Any One Purpose	Aggregate All Purpose	Debt Outstanding	Legal Debt Margin
2012	\$1,994,635,544	\$199,463,554	no limit	\$ 66,715,000	no limit
2013	2,123,625,080	212,362,508	no limit	64,245,000	no limit
2014	2,231,474,220	223,147,422	no limit	61,820,000	no limit
2015	2,321,605,339	232,160,534	no limit	59,080,000	no limit
2016	2,447,494,074	244,749,407	no limit	56,235,000	no limit
2017	2,641,089,701	264,108,970	no limit	53,290,000	no limit
2018	2,665,288,645	266,528,865	no limit	50,205,000	no limit
2019	2,680,216,083	268,021,608	no limit	46,960,000	no limit
2020	2,750,982,374	275,098,237	no limit	43,555,000	no limit
2021	2,610,448,358	261,044,836	no limit	36,810,000	no limit

Louisiana Revised Statutes limit the Parish's general obligation bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose with no limit on the number of purposes. The City may issue general obligation bonded debt in excess of 10% of the assessed valuation of the taxable property for any single purpose provided that the aggregate for all such purposes (determined at the time of issuance of the bonds) does not exceed 35% of the assessed valuation of the taxable property of the City.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(Unaudited)

Fiscal Year	Governmental Activities					
	City			Parish		
	Sales Tax Revenue Bonds	Taxable Refunding Bonds	Certificates of Indebtedness	General Obligation	Certificates of Indebtedness	
2012	\$ 312,394	\$ 41,235	\$ 5,705	\$ 68,593	\$ -	
2013	312,549	39,575	5,400	66,006	-	
2014	295,431	37,575	5,080	63,811	-	
2015	276,830	35,500	4,750	60,932	-	
2016	252,452	33,345	4,405	57,947	-	
2017	220,701	31,105	4,045	54,863	-	
2018	202,473	28,780	3,670	51,639	-	
2019	215,341	26,365	3,275	48,254	-	
2020	255,102	25,835	2,865	44,710	-	
2021	236,110	25,835	2,435	41,060	-	

Fiscal Year	Business Type			Primary Government			
	Utilities Revenue Bonds	Communications Revenue Bonds	LPPA Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita	Personal Income (1)
	2012	\$ 281,984	\$ 121,243	\$ 38,996	\$ 870,150	8.85%	\$ 4
2013	280,748	117,596	106,700	928,574	8.34%	4	11,133
2014	266,364	113,810	100,162	882,233	7.95%	4	11,100
2015	251,835	117,993	96,675	844,515	6.95%	4	12,147
2016	236,859	115,846	95,488	796,342	6.83%	3	11,668
2017	222,883	110,599	91,621	735,817	6.87%	3	10,705
2018	207,533	105,027	87,601	686,723	6.17%	3	11,128
2019	260,130	99,294	83,462	736,121	6.03%	3	12,205
2020	242,171	93,389	79,236	743,308	6.13%	3	12,129
2021	224,055	87,306	74,881	691,682	5.34%	3	12,944

(1) Source: U.S. Department of Commerce: Bureau of Economic Analysis

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIOS OF GENERAL BONDED DEBT
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette:

Fiscal Year	(2) Population	(1) Net Assessed Value	Sales Tax Revenue Bonds	Taxable Refunding Bonds
2012	122,130	\$ 1,218,675,373	\$ 312,393,594	\$ 41,235,000
2013	126,227	1,298,554,207	312,548,600	39,575,000
2014	127,154	1,347,375,057	295,430,838	37,575,000
2015	128,551	1,373,379,599	276,830,123	35,500,000
2016	130,422	1,448,878,182	252,451,584	33,345,000
2017	132,272	1,553,066,806	220,701,367	31,105,000
2018	133,942	1,564,560,892	202,473,399	28,780,000
2019	135,737	1,572,295,611	215,341,041	26,365,000
2020	137,309	1,599,085,838	255,101,804	25,835,000
2021	137,309	1,538,106,171	236,109,855	25,835,000

Lafayette Parish:

Fiscal Year	(2) Population	(1) Net Assessed Value	Gross General Obligation Bonds	Certificates of Indebtedness
2012	224,390	\$ 1,643,740,403	\$ 68,593,410	\$ -
2013	229,080	1,767,973,082	66,006,129	-
2014	230,847	1,872,986,907	63,810,983	-
2015	238,586	1,958,174,846	60,931,661	-
2016	240,560	2,081,902,895	57,947,340	-
2017	242,231	2,259,086,547	54,863,019	-
2018	241,894	2,276,953,641	51,638,697	-
2019	244,056	2,286,166,528	48,254,376	-
2020	245,191	2,349,992,652	44,710,054	-
2021	245,191	2,202,052,148	41,060,496	-

Notes:

- (1) Assessed value is net after homestead exemption and miscellaneous adjustments.
- (2) Louisiana Department of Treasury (2021 population estimates remain unchanged due to the official estimates not being available.)

<u>Certificates of Indebtedness</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
\$ 5,705,000	\$ 41,185,974	\$ 318,147,620	26.11%	\$ 2,605
5,400,000	43,124,284	314,399,316	24.21%	2,491
5,080,000	41,881,156	296,204,682	21.98%	2,329
4,750,000	40,779,403	276,300,720	20.12%	2,149
4,405,000	31,728,073	258,473,511	17.84%	1,982
4,045,000	29,303,688	226,547,679	14.59%	1,713
3,670,000	28,487,254	206,436,145	13.19%	1,541
3,275,000	26,771,665	218,209,376	13.88%	1,608
2,865,000	27,311,138	256,490,666	16.04%	1,868
2,435,000	26,658,697	237,721,158	15.46%	1,731

<u>Debt Service Monies Available</u>	<u>Net General Obligation Bonds</u>	<u>Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
\$ 3,807,789	\$ 64,785,621	3.94%	\$ 289
3,668,442	62,337,687	3.53%	272
3,826,722	59,984,261	3.20%	260
4,248,120	56,683,541	2.89%	238
4,492,786	53,454,554	2.57%	222
5,166,277	49,696,742	2.20%	205
5,909,647	45,729,050	2.01%	189
6,805,198	41,449,178	1.81%	170
6,054,734	38,655,320	1.64%	158
5,528,143	35,532,353	1.61%	145

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

October 31, 2021

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Amount Applicable to Primary Government
Direct:			
Lafayette Parish Government	\$ 41,060,496	100%	\$ 41,060,496
City of Lafayette	264,379,855	100%	264,379,855
Total Direct:	<u>305,440,351</u>		<u>305,440,351</u>
Overlapping:			
Lafayette Parish School Board	<u>250,088,653</u>	100%	<u>250,088,653</u>
Underlying:			
City of Broussard	17,401,521	5.33%	927,501
City of Carencro	11,085,000	4.38%	485,523
City of Scott	18,295,000	3.56%	651,302
City of Youngsville	45,392,272	6.49%	2,945,958
Total Underlying:	<u>\$ 92,173,793</u>		<u>5,010,284</u>
Total overlapping debt			255,098,937
City of Lafayette/Lafayette Parish Direct Debt			<u>305,440,351</u>
Total Direct and Overlapping Debt			<u>\$ 560,539,288</u>
<u>Population (1)</u>			
City of Lafayette	137,309	56.00%	
City of Broussard	13,062	5.33%	
City of Carencro	10,738	4.38%	
Town of Duson	1,517	0.62%	
City of Scott	8,734	3.56%	
City of Youngsville	15,920	6.49%	
Unincorporated Parish	57,911	23.62%	
Lafayette Parish	<u>245,191</u>		

The percentage of overlapping debt applicable is estimated using population. Application percentages were estimated by determining the portion of Municipalities population within the Parish's boundaries and dividing it by the Parish's total population.

(1) Louisiana Department of Treasury (The 2021 estimates were not available; therefore, the 2020 estimates were reported).

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF SALES TAXES DEBT COVERAGE (1)
LAST TEN FISCAL YEARS
(Unaudited)

City of Lafayette:

City Sales Tax - 1961

Fiscal Year	Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2012	\$40,814,786	\$ -	\$40,814,786	\$ 7,010,000	\$ 8,514,310	\$15,524,310	2.63
2013	42,304,925	-	42,304,925	7,910,000	8,465,952	16,375,952	2.58
2014	44,212,574	-	44,212,574	8,630,000	8,637,036	17,267,036	2.56
2015	44,694,735	-	44,694,735	8,975,000	7,746,038	16,721,038	2.67
2016	43,337,302	-	43,337,302	8,960,000	7,196,343	16,156,343	2.68
2017	43,441,278	-	43,441,278	9,180,000	6,450,734	15,630,734	2.78
2018	43,181,294	-	43,181,294	9,130,000	5,896,013	15,026,013	2.87
2019	44,592,889	-	44,592,889	7,675,000	4,686,563	12,361,563	3.61
2020	43,803,676	-	43,803,676	9,055,000	4,572,829	13,627,829	3.21
2021	51,262,785	-	51,262,785	8,630,000	4,735,235	13,365,235	3.84

City Sales Tax - 1985

Fiscal Year	Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2012	\$34,659,644	\$ -	\$34,659,644	\$ 7,770,000	\$ 6,154,751	\$13,924,751	2.49
2013	36,014,309	-	36,014,309	8,235,000	5,837,623	14,072,623	2.56
2014	37,532,841	-	37,532,841	8,525,000	5,448,986	13,973,986	2.69
2015	37,804,976	-	37,804,976	7,965,000	4,904,630	12,869,630	2.94
2016	36,122,279	-	36,122,279	7,485,000	4,114,557	11,599,557	3.11
2017	36,575,353	-	36,575,353	7,430,000	4,141,050	11,571,050	3.16
2018	36,221,327	-	36,221,327	7,740,000	3,804,453	11,544,453	3.14
2019	37,221,378	-	37,221,378	7,410,000	3,539,171	10,949,171	3.40
2020	35,891,764	-	35,891,764	8,335,000	3,725,231	12,060,231	2.98
2021	43,185,120	-	43,185,120	8,155,000	4,399,924	12,554,924	3.44

Total City Sales Tax

Fiscal Year	Sales Tax Revenue	Less Operating Expenses	Net Available Revenue	Debt Service			Debt Coverage
				Principal	Interest	Total	
2012	\$75,474,430	\$ -	\$75,474,430	\$14,780,000	\$14,669,061	\$29,449,061	2.56
2013	78,319,234	-	78,319,234	16,145,000	14,303,575	30,448,575	2.57
2014	81,745,415	-	81,745,415	17,155,000	14,086,022	31,241,022	2.62
2015	82,499,711	-	82,499,711	16,940,000	12,650,668	29,590,668	2.79
2016	79,459,581	-	79,459,581	16,445,000	11,310,900	27,755,900	2.86
2017	80,016,631	-	80,016,631	16,610,000	10,591,784	27,201,784	2.94
2018	79,402,621	-	79,402,621	16,870,000	9,700,466	26,570,466	2.99
2019	81,814,267	-	81,814,267	15,085,000	8,225,734	23,310,734	3.51
2020	79,695,440	-	79,695,440	17,390,000	8,298,060	25,688,060	3.10
2021	94,447,905	-	94,447,905	16,785,000	9,135,159	25,920,159	3.64

Notes:

(1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Principal	Interest	Payments To Escrow	Total Debt Service (2)	Total General Expenditures (3)	Ratio Of Debt Service To Total General Expenditures
2012	\$18,265,000	\$18,467,407	\$ -	\$36,732,407	\$187,603,034	19.58%
2013	20,580,000	19,888,921	-	40,468,921	203,648,944	19.87%
2014	22,055,000	18,255,078	-	40,310,078	206,409,125	19.53%
2015	22,085,000	16,723,932	-	38,808,932	208,277,064	18.63%
2016	21,790,000	15,135,904	-	36,925,904	221,978,083	16.63%
2017	22,155,000	14,238,008	-	36,393,008	219,951,892	16.55%
2018	22,655,000	13,130,459	-	35,785,459	211,245,634	16.94%
2019	21,140,000	11,156,621	-	32,296,621	225,931,828	14.29%
2020	23,715,000	10,797,409	-	34,512,409	229,193,124	15.06%
2021	20,895,000	10,824,756	-	31,719,756	251,920,129	12.59%

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year paid in October of the preceding fiscal year.
- (2) Total Debt Service includes general obligation, sales tax, and special assessment bonds and certificates of indebtedness.
- (3) Includes General, Special Revenue and Debt Service Funds.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE (1)
ELECTRIC, WATER AND SEWER BONDS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Operating Revenue (2)	Direct Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2012	\$222,007,121	\$ 166,165,173	\$55,841,948	\$ 1,575,000	\$13,736,868	\$15,311,868	3.6
2013	234,524,951	168,415,411	66,109,540	11,865,000	11,052,286	22,917,286	2.9
2014	248,410,288	177,466,561	70,943,727	11,355,000	11,978,915	23,333,915	3.0
2015	229,579,351	160,672,844	68,906,507	11,500,000	11,424,293	22,924,293	3.0
2016	222,150,942	158,750,451	63,400,491	11,955,000	10,970,238	22,925,238	2.8
2017	226,673,006	165,998,482	60,674,524	12,425,000	8,916,835	21,341,835	2.8
2018	235,071,461	163,575,562	71,495,899	11,805,000	9,622,905	21,427,905	3.3
2019	233,345,184	152,839,401	80,505,783	12,370,000	10,362,925	22,732,925	3.5
2020	219,092,922	143,498,541	75,594,381	14,190,000	11,184,000	25,374,000	3.0
2021	233,364,704	162,680,286	70,684,418	14,560,000	10,535,600	25,095,600	2.8

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.
- (2) Includes Interest Income before accruals and adjustments and Miscellaneous Operating Revenues.
Excludes external billing revenues and water tapping fees (components of miscellaneous revenues).
- (3) Excludes depreciation, amortization, and in lieu of tax payment.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE (1)
COMMUNICATIONS SYSTEM
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Operating Revenue (2)	Direct Operating Expenses (3)	Balance Available For Debt Service	Debt Service Requirement			Coverage
				Principal	Interest	Total	
2012	\$23,372,570	\$15,741,515	\$ 7,631,055	\$ 3,320,000	\$ 5,366,731	\$ 8,686,731	0.9
2013	26,844,315	17,191,073	9,653,242	3,450,000	5,233,931	8,683,931	1.1
2014	31,641,423	17,591,847	14,049,576	3,590,000	5,844,060	9,434,060	1.5
2015	33,811,935	17,646,894	16,165,041	-	4,082,356	4,082,356	4.0
2016	35,704,723	19,480,196	16,224,527	940,000	5,225,541	6,165,541	2.6
2017	37,266,430	19,693,055	17,573,375	4,045,000	5,206,741	9,251,741	1.9
2018	38,416,855	20,305,834	18,111,021	4,425,000	5,004,491	9,429,491	1.9
2019	41,011,835	21,411,999	19,599,836	4,645,000	4,783,241	9,428,241	2.1
2020	42,929,555	21,514,358	21,415,197	4,880,000	4,550,991	9,430,991	2.3
2021	43,950,108	22,155,556	21,794,552	5,125,000	4,306,991	9,431,991	2.3

Notes:

- (1) This statistical table reflects the November 1 principal and interest payment for the subsequent fiscal year being paid in October of the preceding fiscal year.
- (2) Includes Interest Income before accruals and adjustments and Miscellaneous Operating Revenues.
- (3) Excludes depreciation, amortization, in lieu of tax payment, inter-utility loan payments to LUS, and other miscellaneous expenses.

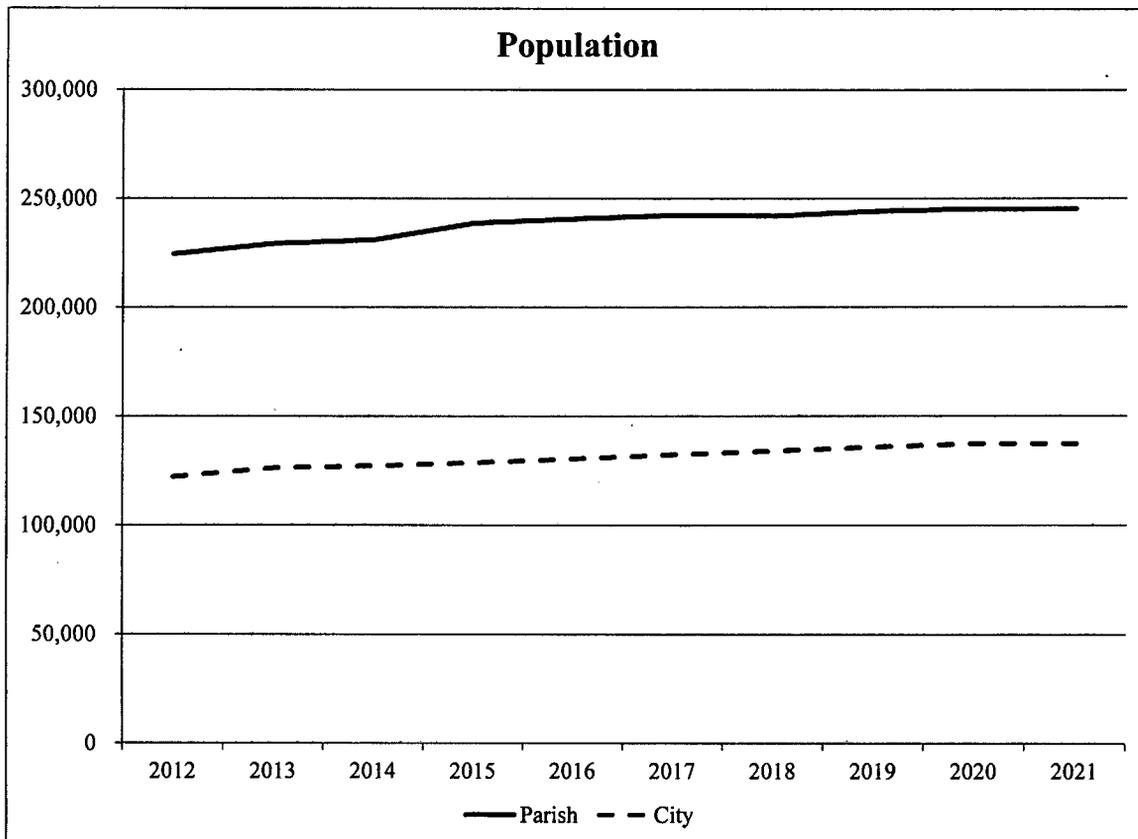
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	City of Lafayette			Lafayette Parish				Public Schools (3)	
	Estimated Population (4)	Median Age (2)	Unemployment Rate (2)	Estimated Population (4)	Estimated Per Capita Income (5)	Median Age (2)	Unemployment Rate (1)	Enrollment	Attendance
2012	122,130	34.5	3.7	224,390	\$ 43,859	34.1	3.5	32,834	31,192
2013	126,227	34.5	3.3	229,080	49,026	34.1	3.2	30,583	29,084
2014	127,154	35.3	4.4	230,847	48,000	34.4	4.2	30,056	28,493
2015	128,551	35.4	5.7	238,586	51,545	34.6	5.6	29,986	28,377
2016	130,422	35.7	6.2	240,560	48,734	34.9	6.3	29,555	27,989
2017	132,272	35.8	5.5	242,231	44,347	34.9	5.5	29,612	27,954
2018	133,942	36.3	4.8	241,894	45,892	35.1	4.3	30,264	28,478
2019	135,737	37.4	4.7	244,056	50,273	36.2	4.3	30,348	28,406
2020	137,309	37.9	7.9	245,191	49,629	36.7	7.6	30,996	33,221
2021	137,309	35.6	3.7	245,191	52,507	35.8	3.4	31,403	34,283

Notes:

- (1) Louisiana Department of Labor
- (2) Lafayette Economic Development Authority
- (3) Louisiana Department of Education
- (4) Louisiana Department of Treasury (2021 population estimates remain unchanged due to the official estimates not being available.)
- (5) Bureau of Economic Analysis
- (6) Personal Income can be found on the Outstanding Debt by Type table.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
(Unaudited)

Employer	2021			2012		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Lafayette Parish School System	4,322	1	3.50%	4,556	1	3.31%
Ochsner Lafayette General	4,078	2	3.30%	1,998	3	1.45%
Our Lady of Lourdes Regl Med	2,800	3	2.27%	1,428	10	1.04%
Lafayette Consolidated Government	2,500	4	2.02%	2,316	2	1.68%
University of Louisiana-Lafayette	2,426	5	1.96%	1,677	7	1.22%
WHC Energy Svc	1,505	6	1.22%	1,400	9	1.02%
Walmart Companies	1,165	7	0.94%	1,709	6	1.24%
Stuller Inc.	1,061	8	0.86%	-	-	-
Lafayette Parish Government (not part of LCG)*	1,031	9	0.83%	-	-	-
Superior Energy Svc	834	10	0.68%	-	-	-
Schlumberger	-	-	-	1,988	4	1.45%
Wood Group Production Services	-	-	-	1,900	5	1.38%
Baker Hughes	-	-	-	1,478	8	1.07%

Source: Lafayette Economic Development Authority

*Note: Lafayette Parish Government (not part of LCG) includes Clerk of Court, Assessor, and Sheriff's Offices.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

<u>Fiscal Year</u>	<u>Special Assessment Billings (1)</u>	<u>Special Assessments Earned</u>
2012	\$ -	\$ 105,111
2013	-	82,453
2014	-	79,901
2015	-	49,339
2016	-	67,386
2017	-	23,293
2018	-	15,969
2019	-	4,452
2020	-	2,455
2021	-	3,446

Note:

(1) Includes assessments due currently and deferred

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

BUDGETED POSITION EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
City General Fund Positions				
Office of Finance & Management	58	65	65	65
Elected Officials	112	126	121	110
Information Services and Technology	36	39	37	44
Police Department	344	350	349	329
Fire Department	285	285	285	285
Public Works	15	40	39	39
Roads & Bridges	23	-	-	-
Development & Planning	6	6	6	6
Community Development Department	4	10	9	9
Municipal Civil Service	6	6	6	6
Police and Fire Civil Service	1	1	1	1
Total City General Fund Positions	<u>890</u>	<u>928</u>	<u>918</u>	<u>894</u>
Parish General Fund Positions				
Parish Council	5	5	n/a	n/a
Justice of the Peace & Constables	18	18	18	18
District Attorney	-	-	-	46
District Court-Judges	22	22	22	22
Registrar of Voters	7	7	7	7
Program Administration	1	1	3	3
Total Parish General Fund Positions	<u>53</u>	<u>53</u>	<u>50</u>	<u>96</u>
Special and Other Fund Positions (Including Grants)				
Animal Shelter & Care Center	22	22	21	21
Juvenile Detention	35	35	35	37
Coroner	5	5	5	5
District Court-Judges	-	-	-	-
District Attorney	-	-	-	-
District Attorney-Criminal Non-support	13	13	13	13
Parks and Recreation	88	116	116	116
Community Development Department	10	26	26	30
Public Works	165	297	296	297
Roads & Bridges	63	-	-	-
Drainage	82	-	-	-
Development & Planning	50	55	53	52
Utilities Department	447	460	460	464
Communications System	83	77	77	72
Group Insurance	2	4	4	4
Printing	-	-	-	-
Health Unit	10	10	10	10
Library	157	159	160	160
Grants	18	18	17	31
Total Special and Other Fund Positions	<u>1,250</u>	<u>1,297</u>	<u>1,293</u>	<u>1,312</u>
Total All Funds	<u>2,193</u>	<u>2,278</u>	<u>2,261</u>	<u>2,302</u>

Source: Budget Management

Fiscal Year Ended October 31,

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
63	64	64	66	68	70
110	111	107	107	105	108
41	41	41	41	41	44
326	320	317	316	316	332
285	284	284	263	246	255
39	39	38	39	182	214
-	-	-	-	-	-
6	6	12	2	2	8
9	9	9	9	9	12
6	6	6	6	6	6
1	1	1	1	1	1
<u>886</u>	<u>881</u>	<u>879</u>	<u>850</u>	<u>976</u>	<u>1,050</u>
n/a	n/a	n/a	n/a	n/a	n/a
18	18	18	18	18	18
48	20	20	20	20	20
22	13	13	13	13	13
7	7	7	7	7	7
3	3	3	3	3	3
<u>98</u>	<u>61</u>	<u>61</u>	<u>61</u>	<u>61</u>	<u>61</u>
20	20	16	16	16	18
29	29	25	25	25	24
5	5	5	5	4	4
-	9	9	9	9	9
-	47	46	49	48	47
13	13	13	14	14	14
116	116	116	116	116	118
30	30	30	30	30	34
297	302	301	300	158	161
-	-	-	-	-	-
-	-	-	-	-	-
46	47	47	47	48	49
464	467	467	470	472	465
72	70	64	61	55	62
4	5	5	4	5	5
3	3	3	4	4	4
10	10	10	10	3	3
144	141	137	136	112	112
33	34	38	58	81	76
<u>1,286</u>	<u>1,348</u>	<u>1,332</u>	<u>1,354</u>	<u>1,200</u>	<u>1,205</u>
<u>2,270</u>	<u>2,290</u>	<u>2,272</u>	<u>2,265</u>	<u>2,237</u>	<u>2,316</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,			
	2021	2020	2019	2018
General Government:				
Number of Commercial Construction Permits	32	35	47	41
Value of Commercial Construction Permits (1)	67,466	56,262	151,282	119,684
Number of Residential Construction Permits	992	717	511	571
Value of Residential Construction Permits (1)	260,518	203,608	140,515	151,186
Public Safety:				
Number of Police Personnel and Officers	323	327	334	332
Number of Physical Arrests	4,172	5,337	9,141	9,475
Number of Traffic Violations	13,025	15,022	13,713	15,915
Number of Parking Violations	5,585	4,599	8,786	13,727
Number of Fire Personnel and Officers	285	285	285	285
Number of Calls Answered (Fire Department)	9,856	8,585	8,653	8,359
Number of Fire Inspections Conducted	2,566	2,101	2,615	2,102
Library:				
Items Checked Out	1,906,403	1,941,346	2,341,408	2,225,960
Number of Reference Inquiries	133,508	122,080	150,203	154,681
Computer Uses	158,894	182,076	386,776	425,083
Visits to a Library	666,279	740,556	1,141,287	953,579
Electric System:				
Number of Meters in Service	70,096	69,364	68,495	67,243
Daily Average Consumption in Kilowatt Hours	5,368,120	5,252,163	5,491,260	5,566,705
Maximum Capacity of Plants in Kilowatts	200,000	200,000	200,000	200,000
Sewerage System:				
Number of Service Connections	46,380	45,942	45,436	45,034
Daily Average Treatment in Gallons	15,350,000	15,180,000	14,600,000	15,800,000
Maximum Daily Capacity of Treatment Plant in Gallons	18,500,000	18,500,000	18,500,000	18,500,000
Water System:				
Number of Service Connections	58,120	57,693	57,173	56,870
Daily Average Consumption in Gallons	23,000,000	22,824,000	19,420,000	20,125,000
Maximum Daily Capacity of Plant in Gallons	49,100,000	49,100,000	46,700,000	47,700,000

Notes:

(1) Reported In Thousands

Sources: Various LCG Departments

Fiscal Year Ended October 31,

2017	2016	2015	2014	2013	2012
44	52	60	61	63	53
52,971	80,107	110,424	159,197	64,639	167,339
633	628	865	992	784	745
157,303	133,026	209,421	242,310	196,603	61,181
321	314	306	306	296	303
10,200	10,816	10,508	10,357	14,460	5,675
20,411	24,407	23,531	21,030	23,078	29,923
11,918	9,140	9,771	7,916	13,226	11,057
285	285	284	273	299	266
11,945	8,728	8,135	8,174	7,734	7,849
2,641	2,596	2,708	2,958	1,238	2,124
1,758,657	1,770,496	1,771,388	1,784,778	1,863,903	1,843,565
169,610	168,617	123,288	118,866	111,081	96,588
401,807	507,968	388,062	362,124	368,293	390,100
981,111	961,280	860,767	846,108	848,028	866,430
66,860	66,324	65,846	65,262	65,017	64,425
5,426,447	5,556,013	5,617,628	5,762,041	5,676,208	5,785,279
200,000	485,000	485,000	485,000	485,000	485,000
44,269	43,521	43,949	43,068	42,476	41,928
16,800,000	15,720,000	16,500,000	15,010,000	14,950,000	14,270,000
18,500,000	18,500,000	18,500,000	18,500,000	18,500,000	18,500,000
56,475	56,055	55,554	55,066	54,405	53,571
22,258,000	21,740,000	22,900,000	22,000,000	22,000,000	23,000,000
55,240,000	50,600,000	50,900,000	51,000,000	50,000,000	50,000,000

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year Ended October 31,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety:										
Number of Police Stations	5	4	3	4	3	3	3	3	2	2
Number of Patrol Units	231	237	253	248	232	223	222	207	193	215
Number of Fire Stations	13	14	14	14	14	14	13	13	13	13
Number of Volunteer Fire Departments	7	7	7	7	7	7	7	7	7	7
Public Works:										
Miles of Streets	1,346	1,343	1,332	1,331	1,339	1,333	1,324	1,026	1,028	1,028
Miles of Drainage Coulees	871	871	871	871	871	950	950	944	850	850
Number of Bridges	262	261	400	392	392	392	392	392	392	388
Number of Street Lights	20,706	21,138	17,486	17,486	17,366	16,943	16,860	16,948	16,918	16,787
Parks and Recreation:										
Number of Community Centers	10	10	10	10	10	10	10	10	10	10
Number of Parks	27	35	35	35	35	35	35	35	35	35
Acres of Parks	1,201	1,314	1,314	1,314	1,314	1,314	1,292	1,292	1,292	1,292
Number of Golf Courses	3	3	3	3	3	3	3	3	3	3
Number of Swimming Pools	4	4	4	4	4	4	4	4	4	4
Number of Tennis Courts	49	55	55	55	55	55	55	55	55	55
Number of Ball Fields	69	113	113	113	113	113	120	120	120	120
Library:										
Number of Locations	9	9	9	9	9	9	9	10	10	10
Electric System:										
Miles of Transmission Lines	47	47	47	47	47	47	45	45	45	45
Miles of Distribution Lines	1,028	1,011	1,011	1,000	992	988	976	964	954	937
Sewerage System:										
Miles of Sanitary Sewers	688	692	673	665	659	649	649	637	621	571
Number of Treatment Plants	4	4	4	4	4	4	4	4	4	4
Water System:										
Miles of Water Mains	992	986	976	962	905	899	889	905	899	888
Number of Fire Hydrants	6,672	6,614	6,546	6,466	6,423	6,404	6,314	6,263	6,189	6,107

Sources: Various LCG Departments

Single Audit Section

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRPCAS.COM

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lafayette City-Parish Consolidated Government, (the Government) as of and for the year ended October 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements and have issued our report thereon dated April 21, 2022. Our report includes a reference to other auditors who audited the financial statements of Cajundome Commission, City Court of Lafayette, Lafayette Regional Airport, Lafayette Parish Waterworks District North, Lafayette Parish Waterworks South, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District, as described in our report on the Government's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the schedule of findings and questioned costs as items 2021-001 through 2021-007 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2021-008 through 2021-010.

The Government's Responses to Findings

The Government's responses to the findings identified in our audit are described in the schedule of findings and questioned costs. The Government's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Lafayette, Louisiana
April 21, 2022

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
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Of Counsel

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Lafayette, LA 70508 Baton Rouge, LA 70816
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WWW.KCSRCPAS.COM

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022

* A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Lafayette City Council and Lafayette
Parish Council of Lafayette, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Lafayette City-Parish Consolidated Government's (the Government) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended October 31, 2021. The Government's major federal programs are identified in the summary of auditor's results section on the accompanying schedule of findings and questioned costs. The Government's basic financial statements include the operations of Lafayette Regional Airport and the Cajundome Commission, which expended \$14,444,133 and \$6,985,051, respectively, in federal awards which is not included in the Government's schedule of expenditures of federal awards for the year ended October 31, 2021. Our audit, described below, did not include the operations of Lafayette Regional Airport and the Cajundome Commission because the component units engaged other auditors to perform an audit of compliance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Government's compliance.

Basis for Qualified Opinion on COVID-19 Emergency Rental Assistance Program

As described in the accompanying schedule of findings and questioned costs, the Government did not comply with requirements regarding Assistance Listing 21.023 COVID-19 Emergency Rental Assistance Program as described in finding number 2021-014 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the Government to comply with the requirements applicable to that program.

Qualified Opinion on COVID-19 Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Government, compiled, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Assistance Listing 21.023 COVID-19 Emergency Rental Assistance Program for the year ended October 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended October 31, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-011 through 2021-013. Our opinion on each major federal program is not modified with respect to these matters.

The Government's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-016 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-015 to be a significant deficiency.

The Government's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
April 21, 2022

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended October 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
Direct Programs:					
U.S. Department of Housing and					
Urban Development -					
CDBG - Entitlement Grants Cluster -					
CDBG/Entitlement Grants	14.218	B-15-MC-22-0003	N/A	\$ 22,824	\$ 22,824
CDBG/Entitlement Grants	14.218	B-16-MC-22-0003	N/A	92,813	92,813
CDBG/Entitlement Grants	14.218	B-18-MC-22-0003	N/A	62,240	45,683
CDBG/Entitlement Grants	14.218	B-19-MC-22-0003	N/A	122,259	90,000
CDBG/Entitlement Grants	14.218	B-20-MC-22-0003	N/A	900,046	-
CDBG/Entitlement Grants	14.218	B-21-MC-22-0003	N/A	56,050	-
CDBG/Entitlement Grants	14.218	B-16-MC-22-2003	N/A	487,283	-
COVID-19 CDBG/Entitlement Grants	14.218	B-20-MW-22-0003	N/A	393,148	393,148
Total CDBG- Entitlement Grants Cluster				<u>2,136,663</u>	<u>644,468</u>
HOME Investment Partnership Program	14.239	M-17-MC-22-0202	N/A	141,218	141,218
HOME Investment Partnership Program	14.239	M-18-MC-22-0202	N/A	256,531	183,087
HOME Investment Partnership Program	14.239	M-19-MC-22-0202	N/A	311,017	285,121
HOME Investment Partnership Program	14.239	M-20-MC-22-0202	N/A	37,944	-
HOME Investment Partnership Program	14.239	M-21-MC-22-0202	N/A	2,449	-
				<u>749,159</u>	<u>609,426</u>
U.S. Department of Justice -					
COVID-19 Coronavirus Emergency Supplemental					
Funding Program	16.034	2020-VD-BX-0901	N/A	137,260	-
Public Safety Partnership and Community					
Policing Grants	16.710	2017UMWX0042	N/A	148,592	-
Total U.S. Department of Justice				<u>285,852</u>	<u>-</u>
U.S. Department of Transportation					
Federal Transit Cluster:					
Federal Transit Formula Grants	20.500	LA04-0078-00	N/A	2,130	-
Federal Transit Formula Grants	20.507	LA90-X469	N/A	5,200	-
Federal Transit Formula Grants	20.507	LA90-X516	N/A	135,222	-
				<u>140,422</u>	<u>-</u>
COVID -19 Buses and Bus Facilities Formula,					
Competitive, and Low or No Emissions Program	20.526	LA2020-025	N/A	2,842,370	-
Buses and Bus Facilities Formula, Competitive,					
and Low or No Emissions Program	20.526	LA95-X018	N/A	1,201,074	-
				<u>4,043,444</u>	<u>-</u>
Total Federal Transit Cluster				<u>4,185,996</u>	<u>-</u>
U.S. Department of Treasury -					
COVID-19 Emergency Rental Assistance Program	21.023	N/A	N/A	9,597,648	9,577,896

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended October 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Small Business Administration - COVID-19 Shuttered Venue Operators Grant Program	59.075	N/A	N/A	<u>1,882,537</u>	-
U.S. Department of Homeland Security - Assistance to Firefighters Grant	97.044	EMW-2017-FP-00609	NA	<u>3,073</u>	-
Total direct programs				<u>18,840,928</u>	<u>10,831,790</u>
Pass-through Programs:					
U.S. Department of Housing and Urban Development - Louisiana Division of Administration: Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-22-0001	N/A	<u>22,347</u>	-
Department of the Interior - Department of Culture, Recreation, and Tourism: Outdoor Recreation Acquisition, Development and Planning	15.916	22-00950	N/A	<u>142,555</u>	-
U.S. Department of Justice - Louisiana Commission on Law Enforcement: Crime Victim Assistance	16.575	2019-V2-GX-0059	2019-VA- 02/04/01-5743	573	-
Crime Victim Assistance	16.575	2018-V2-GX-0042	2018-VA- 01/02/04-5047	<u>12,550</u>	-
				<u>13,123</u>	-
Violence Against Women Formula Grants	16.588	2019-WF-AX-0043	2019-WF-01-5342	19,602	-
Violence Against Women Formula Grants	16.588	2020-WF-AX-0057	2020-WF-01-5785	<u>8,588</u>	-
				<u>28,190</u>	-
Edward Byrne Memorial Competitive Grant Program	16.751	2020-VD-BX-0261	2020-DJ-01-5479	<u>119,961</u>	-
City of Shreveport: Project Safe Neighborhoods	16.609	2018-GP-BX-0011	2018-PSN-04-0011	<u>8,066</u>	-
Louisiana Commission on Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-MU-BX-0441	2018-DJ-01-5211	14,340	-
Lafayette Parish Sheriff's Office: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0666	N/A	39,414	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0471	N/A	<u>9,708</u>	-
				<u>63,462</u>	-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended October 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Assistance I.D. Number	Pass- Through Grantor's Number	Current Year Expenditures	Amounts Provided to Subrecipients
U.S. Department of Transportation - Louisiana Department of Transportation and Development:					
Highway Planning and Construction Cluster-					
Highway Planning and Construction	20.205	N/A	H.010575	909	-
Highway Planning and Construction	20.205	N/A	H.012304	167,474	-
Highway Planning and Construction	20.205	N/A	H.007233	<u>1,095,658</u>	-
				<u>1,264,041</u>	-
Louisiana Office of State Parks:					
Highway Planning and Construction Cluster - Recreational Trails Program					
	20.219	N/A	H.009344	530	-
Total Highway Planning and Construction Cluster				<u>1,264,571</u>	-
National Highway Traffic Safety Administration - Louisiana Highway Safety Commission					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	69A375-19-3-0000- 4020-LA-0	2020-30-33	21,665	-
Total Highway Safety Cluster				<u>21,665</u>	-
Institute of Museum and Library Services - State Library of Louisiana:					
COVID-19 National Leadership Grants	45.312	N/A	N/A	18,944	-
COVID-19 National Leadership Grants	45.312	CAG-ML-FY20	N/A	<u>3,893</u>	-
				<u>22,837</u>	-
U.S. Department of Homeland Security - Governor's Office of Homeland Security and Emergency Preparedness:					
Flood Mitigation Assistance					
	97.029	FMA-PJ-06- LA-2018-033	N/A	804,183	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4277-LA	N/A	142,799	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4611-LA	N/A	801,422	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4590-LA	N/A	94,137	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4570-LA	N/A	7,203,586	-
Disaster Grants - Public Assistance	97.036	FEMA-DR-4559-LA	N/A	1,424,728	-
COVID-19 Disaster Grants - Public Assistance	97.036	FEMA-DR-4484-LA	N/A	<u>44,952</u>	-
				<u>9,711,624</u>	-
Hazard Mitigation Grant	97.039	N/A	1792-055-0001 2009 DR-	1,412	-
Hazard Mitigation Grant	97.039	N/A	1786 DR-1792	99	-
				<u>1,511</u>	-
Total indirect programs				<u>12,224,095</u>	-
TOTAL FEDERAL AWARDS				<u>\$31,065,023</u>	<u>\$ 10,831,790</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended October 31, 2021

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Lafayette City-Parish Consolidated Government (Government) under programs of the federal government for the year ended October 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Government, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Government.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported in accordance with accounting principles generally accepted in the United States of America as applied to governmental units, which is described in Note 1 to the Government's basic financial statements for the year ended October 31, 2021. Such expenditures are recognized following the cost principle contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Government has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended October 31, 2021

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on the financial statements of the Government.
2. There were no significant deficiencies in internal control disclosed during the audit of the financial statements. There were seven material weaknesses reported.
3. Three instances of noncompliance material to the financial statements of the Government, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There was one significant deficiency and one material weakness in internal control over major federal award programs reported during the audit.
5. The auditor's report on compliance for the major federal programs for the Government expresses a qualified opinion on COVID-19 Emergency Rental Assistance Program and an unmodified opinion on all other major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The following programs were considered to be major programs: Community Development Block Grants/Entitlement Grants (14.218), COVID-19 Shuttered Venue Operators Grant Program (59.075), and COVID-19 Emergency Rental Assistance Program (21.023).
8. The threshold used to distinguish between Type A and Type B programs as described in 2 CFR section 200.518(b)(1) was \$931,951.
9. The Government did not qualify as a low-risk auditee.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

Internal Control Findings –

2021-001 Controls Over Fuel Cards

Fiscal year finding initially occurred: 2019

Criteria

The Government should have a control policy in place in order to effectively manage fuel cards issued to government owned vehicles and the related personal identification numbers (PINs) issued to employees.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Condition

The Government has active fuel cards assigned to assets that have been disposed, assets that do not appear in the government's records, unidentified assets labeled as miscellaneous, and assets that have not been used in excess of 120 days. Additionally, the Government has vehicles/equipment that require fuel usage that do not have an active fuel card assigned. The Government has active PINs for former employees, names that are not in the employee master file, and employees with minimal usage.

Cause

The Government has not fully implemented procedures to ensure active fuel cards are assigned to all vehicles within the Government's fleet and to ensure active PINs are only assigned to current employees that require consistent use of the government fleet to perform their daily duties.

Effect

Inadequate policies and procedures for active fuel cards and PINs will not allow the Government to detect misuse or fraud in a timely manner.

Recommendation

Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Procedures have been put in place to reduce the number of Fuel Card PINs issued overall, to delete PINs for employees with no usage within six months, and to ensure PINs are deleted from the system upon employee termination. An in-depth review of fuel cards assigned to vehicles and equipment began last fiscal year and should be completed at the end of FY22. This project is expected to be complete within the next 6 months and will be overseen by the Public Works Director Chad Nepveaux.

2021-002 Contracting for LUS Fiber Services

Fiscal year finding initially occurred: 2017

Criteria

The Government should have policies and procedures to ensure contract terms and pricing for communication services provided by the Government's Communications System to internal departments are consistently applied and comply with the Fair Competition Act.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Condition

The Government has contracts for communication services to internal departments that are not the most cost effective for the individual departments based on the original date of service. The contract terms can range from 12 months to 72 months with a reduction in pricing at each additional 12-month increment to the term.

Cause

The Government does not have procedures for management to effectively review new and existing contracts with internal departments for communication services.

Effect

The Government has internal departments that are being charged rates based on contract terms that may not be appropriate to perform their specific functions at rates that could be either lower or higher than necessary. This inconsistent contracting practice could be considered noncompliance with the Fair Competition Act.

Recommendation

Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally, management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Views of Responsible Officials and Planned Corrective Action

In order to ensure consistency in affiliate contract pricing, standardized rates were identified for each service offering. These rates are structured to include variables such as bandwidth needs and contract term length. As an additional layer of transparency, a third-party consultant was retained by LUS Fiber. LUS Fiber used these evaluations as a primary basis for rate adjustment for compliance with identified industry best practices. LUS Fiber identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. It is a primary goal of management to complete this analysis and work intensively with all of the stakeholders within Lafayette Consolidated Government to resolve this deficiency. The estimated timeframe of completion is between 3-6 months and will be overseen by LUS Fiber Director Ryan Meche.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-003 Late Fees on Internal Billing for Services

Fiscal year finding initially occurred: 2020

Criteria

The Government should have policies and procedures to ensure timely payment of internal invoices to avoid late fees being assessed.

Condition

The Government has internal billing invoices for communication services that are not being paid timely.

Cause

The Government does not have procedures in place to ensure internal invoices are processed and paid prior to the due date.

Effect

The Government has internal departments that are paying late fees on communication services. The payment of late fees by internal departments to the communications division for services could be considered noncompliance with the Fair Competition Act.

Recommendation

Management should consider implementing policies and procedures to ensure all invoices, internal and external, are paid timely to avoid late fees and/or interest charges being assessed. Management should monitor their monthly budget-to-actual statements and make appropriate amendments prior to line items reaching their limits in order to minimize any delays in processing invoices from internal and external vendors.

Views of Responsible Officials and Planned Corrective Action

Lafayette Consolidated Government does have internal policies in place to direct the timely payment of all invoices. Those policies were reiterated to staff upon receipt of the prior year finding and only one additional late fee was assessed during the year. We will continue to enforce our internal policies to ensure future instances of late fees do not incur. This project is ongoing and will be overseen by the Chief Financial Officer Lorrie Toups.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-004 Controls Over Construction Projects Accruals

Fiscal year finding initially occurred: 2021

Criteria

The Government should have adequate control policies and procedures in place to detect and record material accruals related to construction projects.

Condition

The Government's policies and procedures did not allow for the identification and accrual of construction project expenditures in the correct fiscal year.

Cause

The Government's policies and procedures did not detect material accruals related to construction projects.

Effect

As a result, approximately \$4.2 million of expenditures were not recorded in the proper fiscal year.

Recommendation

Management should review their policies and procedures to ensure material construction project expenditures are accrued in the correct reporting period.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. In reviewing this issue, it was determined that many times there is a delay in the receipt of invoices from contract vendors. This can be due to the timing of milestone invoices or a delay in reviewing the work associated with the invoice. LCG will train staff to identify those invoices that include work performed during the previous fiscal year so the proper accruals can be done. This project is expected to be completed by October 31, 2022 and will be overseen by the Chief Financial Officer Lorrie Toups.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-005 Controls Over Loans Receivable Reconciliations

Fiscal year finding initially occurred: 2021

Criteria

The Government should have adequate control policies and procedures in place to prevent, detect, and correct inaccurate reports utilized for recording accounting transactions.

Condition

Subsidiary loan reports from NoteSmith are utilized to record accounting transactions including loan forgiveness and allowance for doubtful loans into Lawson. The Government's procedures did not detect inaccurate reports being utilized to record transactions.

Cause

The Government's policies and procedures did not detect inaccurate reports being utilized to record transactions into the general ledger.

Effect

The loans receivable balance for the Government's First-Time Homebuyer Program did not agree to the subsidiary ledger and the bad debt expense was not properly stated at year end.

Recommendation

Management should review their policies and procedures to ensure accurate reports are utilized for recording accounting transactions related to their First-Time Homebuyer Program.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with the finding. The Government has created a Housing Loan Internal Policy and Procedures manual which includes a Loans Receivable reconciliation process. The staff will be trained to follow the new guidelines to ensure all reports are double checked for accuracy prior to their submission to Accounting for recording. The project is expected to be completed within 3 months and will be overseen by the Community Development and Planning Director Mary Sliman.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-006 Inadequate Controls Over Loan Write-offs and Restructuring

Fiscal year finding initially occurred: 2021

Criteria

In accordance with Article VII Section 14 of the Louisiana Constitution and previous Attorney General Opinions, a public entity has no authority to set-aside, reduce, or otherwise forgive debt owed to a public entity. Therefore, public entities must make reasonable attempts to collect debts owed to them as required by Article VII.

Condition

The Government does not have adequate procedures in place over loan write-offs and loan restructures.

Cause

Inadequate policies and procedures for loan write-offs and loan restructures to ensure compliance with Article VII Section 14 of the Louisiana Constitution.

Effect

During the fiscal year, the Government wrote off 8 loans and did not seek legal counsel or send the loans to collections. Additionally, a loan was restructured by extending the loan period in order to bring the loan current.

Recommendation

Management should review their policies and procedures relative to write-offs and restructuring of First-Time Homebuyer loans to ensure the Government is in compliance with Article VII Section 14 of the Louisiana Constitution.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Management will retrain the staff to ensure all are aware and adhering to the existing policy and procedures that are in place. All future requests for write-offs will include documentation evidencing the collection attempts made. This project will be implemented within the next 60 days and will be overseen by the Community Development and Planning Director Mary Sliman.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-007 Controls Over Golf Course Collections

Fiscal year finding initially occurred: 2021

Criteria

The Government should have an effective control policy in place in order to ensure cash collections are properly recorded and deposited.

Condition

The Government had a misappropriation at one of their municipal golf courses by a Parks and Recreation Department employee. A golf shop attendant was manipulating register transactions and not entering sales in their point-of-sale system in order to misappropriate cash collections. The Government's controls identified irregularities with the types of transactions entered into the point-of-sale system. The suspected employee was questioned by the Police Department on April 13, 2022 and subsequently arrested after admitting to the misappropriation of cash collections for a period of approximately three months. Since the sales transactions were not recorded or recorded incorrectly in the point-of-sale system, the amount of the misappropriation is unknown at this time. The person that committed the misappropriation is no longer employed by the Government. As of the date of this report, an arrest was made, charges have been filed, and the case is pending. Due to the early stage of the investigation, restitution has not been made nor has an insurance claim been filed. The Government is in the process of notifying the District Attorney and the Louisiana Legislative Auditor's office in accordance with Louisiana Revised Statute 24:523.

Cause

The Government did not have effective controls over the sales transactions for their municipal golf course.

Effect

The Government had a misappropriation of cash collections within their Parks and Recreation Department. The value of the misappropriation could not be determined.

Recommendation

Management should review their policies and procedures relative to recording transactions in their point-of-sale system. Procedures should be established to require discounted or no charge services to be approved by a supervisor and daily sales activity should be compared to historical trends to identify unexpected sales activity.

Views of Responsible Officials and Planned Corrective Action

The Government will implement additional internal control measures, including requiring management approval of certain register transactions and video footage of the register area will be reviewed more frequently.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Compliance Findings –

2021-008 Inadequate Controls Over Loan Write-offs and Restructuring

See Internal Control Finding 2021-006.

2021-009 Compliance with Sales Tax Dedications

Fiscal year finding initially occurred: 2021

Criteria

The Government's 1961 and 1985 sales tax collections are dedicated for capital and capital related expenditures.

Condition

The Government did not comply with the purpose of the 1961 and 1985 sales tax dedications.

Cause

A capital related line item was amended to include noncapital related expenditures. Subsequently, the noncapital related expenditures were paid with restricted sales tax collections.

Effect

Approximately \$817,565 of noncapital related expenditures were paid from the 1961 and 1985 restricted sales tax dedications. As a result, the Government did not comply with the sales tax dedications.

Recommendation

The Government should carefully review all initial and subsequent budget request to ensure the use of sales tax dedications are in accordance with the purpose restrictions.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Controls are being put in place to ensure all future budgeting of O&M expenses are correctly identified in O&M budget lines only. An additional measure will be implemented to review expenses prior to payment to ensure O&M expenses are not paid utilizing Capital line items. The project is expected to be complete within 3 – 6 months and will be overseen by the IS&T Director Randy Gray.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-010 Compliance with Fair Competition Act

Fiscal year finding initially occurred: 2021

Criteria

In accordance with the Louisiana Public Service Commission General Order dated October 4, 2005 pursuant to the Cost Allocation and Affiliate Transaction Rules, the Government should select an auditor to perform a compliance examination annually. The selected auditor should provide the report to the Louisiana Public Service Commission (LPSC) on or before six (6) months after the onset of the audit.

Condition

The Government engaged an auditor on February 11, 2020 to perform an examination, in accordance with the Louisiana Public Service Commission General Order dated October 4, 2005 pursuant to the Cost Allocation and Affiliate Transaction Rules, for the fiscal years ending 2018 and 2019; however, the final reports for these engagements have not been submitted to the LPSC within six (6) months after the onset of the audit.

Cause

The Government failed to submit the compliance examination within the designated time period to the LPSC.

Effect

The Government is not in compliance with Louisiana Public Service Commission General Order dated October 4, 2005 pursuant to the Cost Allocation and Affiliate Transaction Rules.

Recommendation

Management should ensure the proper time is allotted to allow their compliance examination to be completed and submitted to the LPSC on or before six (6) months after the onset of the engagement in order to comply with the Louisiana Public Service Commission General Order dated October 4, 2005 pursuant to the Cost Allocation and Affiliate Transaction Rules.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Measures have already been implemented to retain an auditor to complete the current compliance examination within the timeframe required. The past due audits have either been completed or are pending completion and will be issued shortly. We do not expect this finding to reoccur.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

Compliance Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2021-011 Compliance with Federal Funding Accountability and Transparency Act

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-16-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-0003, B-20-MW-22-0003

Criteria

The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 60202 of Public Law 110-252, hereafter referred to as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the FSRS.

Condition

The Government, as a direct recipient of the Community Development Block Grants/Entitlement Grants, did not comply with the reporting requirements under the Federal Funding Accountability and Transparency Act. The Government did not report subaward data through FSRS.

Cause

The Government was unaware of the reporting requirement of the Transparency Act.

Effect

The Government is in noncompliance with the terms of the grant award document set forth by the grantor and requirements for the Federal Funding Accountability and Transparency Act.

Recommendation

Management should register with FSRS and report subaward data through FSRS to comply with the requirements of the Federal Funding Accountability and Transparency Act.

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. The staff was immediately trained on the requirement of reporting all first-tier subawards of \$30,000 or greater on the FSRS upon notice of this finding. The reports will be submitted no later than the end of the following month the award allocation occurs as per FFATA guidelines. This finding is not expected to reoccur.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

2021-012 Compliance with Financial and Performance Reporting

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-15-MC-22-0003, B-16-MC-22-0003, B-16-MC-22-2003, B-18-MC-22-0003, B-19-MC-22-0003,
B-20-MC-22-0003, B-21-MC-22-0003

Criteria

Pursuant to Part 4 CDBG – Entitlement Grants Cluster and financial and performance reporting requirements in the cooperative agreement provisions, and 2 CFR 200.327.

Integrated Disbursement and Information System (IDIS) (OMB No. 2506-0077) – Grantees may include reports generated by IDIS as part of their annual performance and evaluation report that must be submitted for the CDBG Entitlement program 90 days after the end of a grantee’s program year. Auditor’s are only expected to test information extracted from IDIS in the following system-generated reports: (1) C04PR03 – Activity Summary Report, (2) C04PR26 – CDBG Financial Summary Report, (3) C04PR26 – CDBG-CV Financial Summary Report, (4) C04PR26 – CDBG Activity Summary by Selected Grant.

Condition

Instance of Non-Compliance – While the CDBG Financial Summary Report (C04PR26) was submitted timely, the report included inaccurate information on line 05 Current Year Program Income was understated by \$209,191 and line 09 Disbursements Other Than Section 108 Repayments and Planning/Administration was understated by \$65,500.

Cause

The Government has not corrected the error in the reporting to the U.S. Department of Housing and Urban Development.

Effect

Noncompliance with financial reporting requirements.

Recommendation

The Government should review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to the Government’s financial records.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. Procedures are being revised to ensure all information included on the report is accurate and reconciles with the general ledger. The project is expected to be complete within 3 months and will be overseen by Community Development & Planning Director Mary Sliman.

U.S. DEPARTMENT OF TREASURY:

2021-013 Compliance with Financial Reporting

Fiscal year finding initially occurred: 2021

Emergency Rental Assistance Program (21.023)

Criteria

Emergency Rental Assistance Program Reporting Guidance dated 6/30/2021, Module E: Financial Reporting, the Recipient must provide detailed obligation and expenditure for all direct payments, subawards, and contracts made or awarded by the Recipient under the subject ERA Project I the reporting period that are greater than or equal to \$30,000, as required by Uniform Guidance. This includes any contract or subaward amendments.

Condition

Instance of Non-Compliance - While the Financial Reporting was submitted, the report excluded a subaward amendment increasing the original subaward by \$15,527 to a total of \$4,008,010.

Cause

The Government has not reported the obligation of the additional Federal Funds to the U.S. Department of Treasury.

Effect

Failure to submit accurate reporting information has resulted in noncompliance. The reports being submitted to U.S. Department of Treasury are being utilized to complete Federal Funding Accountability and Transparency Act Reporting by the Treasury, this could result in inaccurate reporting.

Recommendation

We recommend the Government review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to subaward grant agreements, including amendments.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. The Government will ensure that all future quarterly reports accurately reflect subaward amounts. The subaward agreements and any amendments will be compared to the values entered in the US Treasury's reporting system. This project is expected to be complete within 3-6 months and will be overseen by Community Development & Planning Director Mary Sliman.

2021-014 Compliance with Subrecipient Monitoring

Fiscal year finding initially occurred: 2021

Emergency Rental Assistance Program (21.023)

Criteria

Management should properly review and assess their subrecipients through monitoring procedures and document the results of the procedures performed. This includes ensuring the subrecipients are following all direct and material compliance requirements applicable to each federal program.

Condition

The Government did not perform subrecipient monitoring including reviewing sufficient documentation to evidence applicable compliance requirements for subrecipients are met. The Government provided \$9,577,896 of emergency rental assistance to subrecipients during the fiscal year.

Cause

The Government did not perform subrecipient monitoring in a timely manner.

Effect

The subrecipients could provide federal funds to ineligible individuals resulting in questioned costs that could go undetected.

Recommendation

Management should develop a formal policy in relation to subrecipient monitoring including the review procedures to be performed, the timing, and frequency of the monitoring(s). The Government should formally document their risk assessment of the subrecipients to support the nature, timing, and extent of testing of the subrecipient.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
Lafayette, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended October 31, 2021

Views of Responsible Officials and Planned Corrective Action

The Government agrees with this finding. The Government will enact awardee monitoring policy and procedures, in which the Government will monitor all subrecipients and contractors no less than once per fiscal year in which the awardee received funding, or otherwise as required by Federal regulation for individual grants. This project is expected to be completed within the next 3 to 6 months and will be overseen by the Community Development & Planning Director Mary Sliman.

Internal Control Findings -

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2021-015 Compliance with Federal Funding Accountability and Transparency Act

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-16-MC-22-0003, B-18-MC-22-0003, B-19-MC-22-0003, B-20-MW-22-0003

See Compliance Finding 2021-011.

2021-016 Compliance with Financial and Performance Reporting

Fiscal year finding initially occurred: 2021

CDBG – Entitlement Grants Cluster (14.218)

B-15-MC-22-0003, B-16-MC-22-0003, B-16-MC-22-2003, B-18-MC-22-0003, B-19-MC-22-0003,
B-20-MC-22-0003, B-21-MC-22-0003

See Compliance Finding 2021-012.



Chief Financial Officer

Lafayette City-Parish Consolidated Government
Corrective Action Plan
October 31, 2021

U.S. Department of Treasury

The Lafayette City-Parish Consolidated Government respectfully submits the following corrective action plan for the year ended October 31, 2021.

Audit conducted by:

Kolder, Slaven & Company, LLC
183 S. Beadle Road
Lafayette, Louisiana 70508

Audit Period: November 1, 2020 – October 31, 2021

The findings from the October 31, 2021 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

Material Weakness-

Internal Control:

2021-001 Controls Over Fuel Cards

Recommendation: Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Corrective Action Plan: The Government agrees with this finding. Procedures have been put in place to reduce the number of Fuel Card PINs issued overall, to delete PINs for employees with no usage within six months, and to ensure PINs are deleted from the system upon employee termination. An in-depth review of fuel cards assigned to vehicles and equipment began last fiscal year and should be completed at the end of FY22. This project is expected to be complete within the next 6 months and will be overseen by the Public Works Director Chad Nepveaux.

2021-002 Contracting for LUS Fiber Services

Recommendation: Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally, management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Corrective Action Plan: In order to ensure consistency in affiliate contract pricing, standardized rates were identified for each service offering. These rates are structured to include variables such as bandwidth needs and contract term length. As an additional layer of transparency, a third-party consultant was retained by LUS Fiber. LUS Fiber used these evaluations as a primary basis for rate adjustment for compliance with identified industry best practices. LUS Fiber identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. It is a primary goal of management to complete this analysis and work intensively with all of the stakeholders within Lafayette Consolidated Government to resolve this deficiency. The estimated timeframe of completion is between 3-6 months and will be overseen by LUS Fiber Director Ryan Meche.

2021-003 Late Fees on Internal Billing for Services

Recommendation: Management should consider implementing policies and procedures to ensure all invoices, internal and external, are paid timely to avoid late fees and/or interest charges being assessed. Management should monitor their monthly budget-to-actual statements and make appropriate amendments prior to line items reaching their limits in order to minimize any delays in processing invoices from internal and external vendors.

Corrective Action Plan: Lafayette Consolidated Government does have internal policies in place to direct the timely payment of all invoices. Those policies were reiterated to staff upon receipt of the prior year finding and only one additional late fee was assessed during the year. We will continue to enforce our internal policies to ensure future instances of late fees do not incur. This project is ongoing and will be overseen by the Chief Financial Officer Lorrie Touns.

2021-004 Controls Over Construction Projects Accruals

Recommendation: Management should review their policies and procedures to ensure material construction project expenditures are accrued in the correct reporting period.

Corrective Action Plan: The Government agrees with this finding. In reviewing this issue, it was determined that many times there is a delay in the receipt of invoices from contract vendors. This can be due to the timing of milestone invoices or a delay in reviewing the work associated with the invoice. LCG will train staff to identify those invoices that include work performed during the previous fiscal year so the proper accruals can be done. This project is expected to be completed by October 31, 2022 and will be overseen by the Chief Financial Officer Lorrie Touns.

2021-005 Controls Over Loans Receivable Reconciliations

Recommendation: Management should review their policies and procedures to ensure accurate reports are utilized for recording accounting transactions related to their First-time Homebuyer Program.

Corrective Action Plan: The Government agrees with the finding. The Government has created a Housing Loan Internal Policy and Procedures manual which includes a Loans Receivable reconciliation process. The staff will be trained to follow the new guidelines to ensure all reports are double checked for accuracy prior to their submission to Accounting for recording. The project is expected to be completed within 3 months and will be overseen by the Community Development and Planning Director Mary Sliman.

2021-006 Inadequate Controls Over Loan Write-offs and Restructuring

Recommendation: Management should review their policies and procedures relative to write-offs and restructuring of First-time Homebuyer loans to ensure the Government is in compliance with Article VII Section 14 of the Louisiana Constitution.

Corrective Action Plan: The Government agrees with this finding. Management will retrain the staff to ensure all are aware and adhering to the existing policy and procedures that are in place. All future requests for write-offs will include documentation evidencing the collection attempts made. This project will be implemented within the next 60 days and will be overseen by the Community Development and Planning Director Mary Sliman.

2021-007 Controls Over Golf Course Collections

Recommendation: Management should review their policies and procedures relative to recording transactions in their point-of-sale system. Procedures should be established to require discounted or no charge services to be approved by a supervisor and daily sales activity should be compared to historical trends to identify unexpected sales activity.

Corrective Action Plan: The Government will implement additional internal control measures, including requiring management approval of certain register transactions and video footage of the register area will be reviewed more frequently.

Compliance:

2021-008 Inadequate Controls Over Loan Write-offs and Restructuring

See Internal Control Finding 2021-006.

2021-009 Compliance with Sales Tax Dedications

Recommendation: The Government should carefully review all initial and subsequent budget request to ensure the use of sales tax dedications are in accordance with the purpose restrictions.

Corrective Action Plan: The Government agrees with this finding. Controls are being put in place to ensure all future budgeting of O&M expenses are correctly identified in O&M budget lines only. An additional measure will be implemented to review expenses prior to payment to ensure O&M expenses are not paid utilizing Capital line items. The project is expected to be complete within 3 – 6 months and will be overseen by the IS&T Director Randy Gray.

2021-010 Compliance with Fair Competition Act

Recommendation: Management should ensure the proper time is allotted to allow their compliance examination to be completed and submitted to the LPSC on or before six (6) months after the onset of the engagement in order to comply with the Louisiana Public Service Commission General Order dated October 4, 2005 pursuant to the Cost Allocation and Affiliate Transaction Rules.

Corrective Action Plan: The Government agrees with this finding. Measures have already been implemented to retain an auditor to complete the current compliance examination within the timeframe required. The past due audits have either been completed or are pending completion and will be issued shortly. We do not expect this finding to reoccur.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

Compliance Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

CDBG – Entitlement Grants Cluster (14.218)

2021-011 Compliance with Federal Funding Accountability and Transparency Act

Recommendation: Management should register with FSRS and report subaward data through FSRS to comply with the requirements of the Federal Funding Accountability and Transparency Act.

Corrective Action Plan: The Government agrees with this finding. The staff was immediately trained on the requirement of reporting all first-tier subawards of \$30,000 or greater on the FSRS upon notice of this finding. The reports will be submitted no later than the end of the following month the award allocation occurs as per FFATA guidelines. This finding is not expected to reoccur.

2021-012 Compliance with Financial and Performance Reporting

Recommendation: The Government should review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to the Government's financial records.

Corrective Action Plan: The Government agrees with this finding. Procedures are being revised to ensure all information included on the report is accurate and reconciles with the general ledger. The project is expected to be complete within 3 months and will be overseen by Community Development & Planning Director Mary Sliman.

U.S. DEPARTMENT OF TREASURY:

Emergency Rental Assistance Program (21.023)

2021-013 Compliance with Financial Reporting

Recommendation: The Government should review its procedures over reporting to ensure that all required reporting information is reviewed and reconciled for accuracy to subaward grant agreements, including amendments.

Corrective Action Plan: The Government agrees with this finding. The Government will ensure that all future quarterly reports accurately reflect subaward amounts. The subaward agreements and any amendments will be compared to the values entered in the US Treasury's reporting system. This project is expected to be complete within 3-6 months and will be overseen by Community Development & Planning Director Mary Sliman.

2021-014 Compliance with Subrecipient Monitoring

Recommendation: Management should develop a formal policy in relation to subrecipient monitoring including the review procedures to be performed, the timing, and frequency of the monitoring(s). The Government should formally document their risk assessment of the subrecipients to support the nature, timing, and extent of testing of the subrecipient.

Corrective Action Plan: The Government agrees with this finding. The Government will enact awardee monitoring policy and procedures, in which the Government will monitor all subrecipients and contractors no less than once per fiscal year in which the awardee received funding, or otherwise as required by Federal regulation for individual grants. This project is expected to be completed within the next 3 to 6 months and will be overseen by the Community Development & Planning Director Mary Sliman.

Internal Control Findings –

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

CDBG – Entitlement Grants Cluster (14.218)

Significant Deficiency-

2021-015 Compliance with Federal Funding Accountability and Transparency Act

See Compliance finding 2021-011.

Material Weakness-

2021-016 Compliance with Financial and Performance Reporting

See Compliance finding 2021-012.

The findings noted above will be evaluated and corrective action will be taken as indicated on the respective finding. Should any federal or state pass-through grant agencies have questions regarding this plan, please contact Lorrie R. Toups, CPA, at 337-291-8202.

Sincerely,



Lorrie R. Toups, CPA
Chief Financial Officer

Lafayette City-Parish Consolidated Government
Summary Schedule of Prior Year Audit Findings
For the Year Ended October 31, 2021

FINDINGS - FINANCIAL STATEMENT AUDIT:

Internal Control Findings –

2020-001 Controls Over Fuel Cards

Condition

The Government has active fuel cards assigned to assets that have been disposed, assets that do not appear in the government's records, unidentified assets labeled as miscellaneous, and assets that have not been used in excess of 120 days. Additionally, the Government has vehicles/equipment that require fuel usage that do not have an active fuel card assigned. The Government has active PINs for former employees, names that are not in the employee master file, and employees with minimal usage.

Recommendation

Management should continue to implement procedures to ensure fuel cards are issued to assets when purchased and cancelled when no longer in use. Management should ensure PINs are assigned to employees based on their job description and their need for the use of the fleet to perform their assigned duties. Management should carefully review and track the fuel usage reports by asset to identify any unusual or unexpected trends.

Current Status

The finding was not resolved and is repeated in the current year. The Government. Procedures have been put in place to reduce the number of Fuel Card PINs issued overall, to delete PINs for employees with no usage within six months, and to ensure PINs are deleted from the system upon employee termination. An in-depth review of fuel cards assigned to vehicles and equipment began last fiscal year and should be completed at the end of FY22. This project is expected to be complete within the next 6 months and will be overseen by the Public Works Director Chad Nepveaux.

2020-002 Contracting for LUS Fiber Services

Condition

The Government has contracts for communication services to internal departments that are not the most cost effective for the individual departments based on the original date of service. The contract terms can range from 12 months to 72 months with a reduction in pricing at each additional 12-month increment to the term.

Recommendation

Management should consider implementing a policy that would identify the terms that will be utilized by all internal departments when contracting for communication services. Additionally, management, with the assistance of their Information Services and Technology Department, should develop procedures to ensure contract terms, pricing, and level of service for communication services being offered to internal departments are appropriate and are in accordance with the guidelines of the Fair Competition Act.

Current Status

The finding was not resolved and is repeated in the current year. In order to ensure consistency in Affiliate contract pricing, standardized rates were identified for each service offering. These rates are structured to include variables such as bandwidth needs and contract term length. As an additional layer of transparency, a third-party consultant was retained by LUS Fiber. LUS Fiber used these evaluations as a primary basis for rate adjustment for compliance with identified industry best practices. LUS Fiber identified all affiliate accounts and submitted recommended contract terms and market pricing to each affiliate. It is a primary goal of management to complete this analysis and work intensively with all of the stakeholders within Lafayette Consolidated Government to resolve this deficiency. The estimated timeframe of completion is between 3-6 months and will be overseen by LUS Fiber Director Ryan Meche.

2020-003 Late Fees on Internal Billing for Services

Condition

The Government has internal billing invoices for communication services that are not being paid timely.

Recommendation

Management should consider implementing policies and procedures to ensure all invoices, internal and external, are paid timely to avoid late fees and/or interest charges being assessed. Management should monitor their monthly budget-to-actual statements and make appropriate amendments prior to line items reaching their limits in order to minimize any delays in processing invoices from internal and external vendors.

Current Status

The finding was not resolved and is repeated in the current year. Lafayette Consolidated Government does have internal policies in place to direct the timely payment of all invoices. However, these procedures have not been followed consistently. In some cases, billing disputes or budgetary issues have delayed the payment of Communication invoices resulting in late fees. Management will retrain staff to ensure existing policies are followed and will review all policies for changes as appropriate. This project is expected to be completed within three to six months and will be overseen by the Chief Financial Officer Lorrie Toups.

2020-004 Recording Capital Assets

Condition

The Government's listing of capital assets did not reflect all assets purchased or acquired in the appropriate fiscal year.

Recommendation

Management should review their policies and procedures to ensure all assets purchased or acquired are added to their capital asset listing in the appropriate fiscal year. Failure to identify and account for assets/property exposes the Government to possible loss, theft, or misuse of their assets.

Current Status Resolved.

Sincerely,

A handwritten signature in black ink, appearing to read "Lorrie R. Toups". The signature is written in a cursive style with a large initial "L".

Lorrie R. Toups, CPA
Chief Financial Officer